# Basalt Regional Library District Board of Trustees Meeting Monday, May 19, 2025, 5:15 PM Basalt Library Community Room and Zoom Meeting, see BRLD Website Calendar for Link

All meetings of the Basalt Regional Library District are open meetings. Members of the public are most welcome.

**Board of Trustees:** Carolyn Kane, President; Eric Pelander, Vice president; Deborah Smith, Treasurer; Suzi Jenkins, Secretary; Elaine Nagey, Trustee; John Goodwin, Trustee; Sarah Johnson, Trustee

# **MISSION STATEMENT**

The confluence of community, freedom, and fun. A place to Go - A Place to gather – A Place to Grow

# AGENDA

- 1. Call to order
- 2. Public Comments
- 3. Board Comments
- 4. Staff Comments
- 5. Presentation of draft audit; *Matthew Miller, McMahon & Associates* (page 35)
- 6. Friends of the Library Update; Deb McCanne, Library Trust Board member
- 7. Summer Reading Update; Laura Baumgarten & Christy Baumgarten
- 8. Action Item Approve minutes and payables
  - a. Minutes of March 24, 2025, Board Meeting (page 3)
  - b. April 2025 Accounts Payable (page 19)
- 9. Director's Report, Amy Shipley (page 7)
- 10. Ballot Measure Committee
  - a. Update on May 15, 2025 meeting with ballot measure consultants
  - b. Review of long-range plan
  - c. Community stakeholder assignments
  - d. Conversation/Presentation/Meeting script (page 73)
  - e. Fact Sheet and FAQ (pages 74-77)
  - f. Review of ballot landscape, other potential ballot measures
- 11. Facilities Committee: Suzi Jenkins, chair
- 12. Finance Committee: Deb Smith, chair
  - a. April 2025 Financials (page 11)
  - b. Grant spending reports (page 29)

- 13. Governance Committee: Elaine Nagey, chair
  - a. Discussion and possible vote to approve Board Email Policy (page 78)
  - Discussion and possible vote to approve Board Officer Nominations and Elections Policy (page 79)
- 14. Personnel Committee: Carolyn Kane, chair
- 15. Policy Committee: John Goodwin, chair
- 16. Discussion and possible vote to provide a Chromebook to each trustee who needs/wants one
- 17. Adjourn Meeting

# Basalt Regional Library District Board of Trustees Meeting Minutes Monday, April 21, 2025, 5:15 PM

**Board of Trustees:** Carolyn Kane, President; Eric Pelander, Vice president; Deborah Smith, Treasurer; Suzi Jenkins, Secretary; Elaine Nagey, Trustee; John Goodwin, Trustee; Sarah Johnson, Trustee

Public: Enid Ritchy

Staff: Amy Shipley, Kristen Doyle, Meghan Pearlman

# Minutes

1. Call to order

Elaine Nagey called the meeting to order at 5:15.

2. Public Comments

None

3. Board Comments

None

4. Staff Comments

None

5. Installation of new officers; Elaine Nagey, Trustee, Past President

Elaine installed new officers Carolyn Kane as President, Eric Pelander as Vice President, Deborah Smith as Treasurer, and Suzi Jenkins as Secretary.

- 6. Action Item Approve minutes and payables
  - a. Minutes of March 24, 2025, Board Meeting (page 3)
  - b. March 2025 Payables (page 18)

There were no discussion or comments. Elaine moved to approve, Deborah seconded, the motion passed unanimously.

7. Library Trust Update; *Enid Ritchy, Library Trust Board member* 

Enid reported that the Library Trust has a new member, Meghan Graybow. Meghan was brought on because of her fundraising experience. The Trust's tax exempt status was retroactively reinstated as of 5/15/2024. New business was to create an annual to do list, to prevent things like losing tax exempt status. They also brainstormed potential board members to fundraise for the library. They are going to ask current volunteers, friends of the library, review donor list, and ask trustees to make suggestions. The members

insurance policy does not renew until July, so they are continuing to discuss if it necessary. Next meeting will be in July, and they are discussing if they are going to be just in district members or if they can expand beyond the library district.

# 8. Online Resources Update; Kristen Doyle, Cataloging and Collection Librarian

Kristen Doyle reviewed the database and digital resources we provide our patrons. This includes three main types of content: Research databases, learning applications such as language learning, test prep; online access to traditional media such as ebooks and magazines. Kristen says that the use of individual passwords and pins implemented a few years ago does act as a barrier to access and that is why the numbers have fallen in comparison to past years. Kristen said that our new website will reorganize and will help increase access to these resources. Kristen annually evaluates these online resources to ensure they are being used and value for our money. Kristen and Christy are thinking about how to creatively promote these resources. Sarah suggested hosting a teacher appreciation event and help them learn about these resources. John said that there are a lot of people who have no idea this exists and this is the kind of thing we need to get out to the community, especially as we do outreach for the ballot measure.

9. Director's Report, *Amy Shipley* (page 7)

Amy has one addition to the written report. We are struggling with weekend staffing and the team is looking at different strategies to address this. Saturday and Sunday are our slowest days when you look at the average of number of people coming and going through the doors.

# **COMMITTEE REPORTS and ACTION ITEMS**

- 10. Ballot Measure Committee
  - a. Review community poll results, *Jared Boigon, consultant from CivX, Courtney Sievers from Magellan*
  - b. Review list of community stakeholders

Amy reviewed list and will share list with trustees via email. Jared will guide how many people we should be speaking with. Jared will provide a slide presentation that we can share and help guide the conversation. By next month, trustees will need to divvy up the list and connect with five stakeholders, typically one-on-one. Amy asked Trustees to choose five people or add five people (or mix it up) in our district.

c. What other connections do trustees have

Carolyn asked each board member what neighborhood they live in and suggested reaching out to people in your neighborhood, as well as high profile people.

d. Consultant will provide collateral for future meetings with stakeholder

Courtney Sievers with Magellan Strategies reviewed the survey objectives and the methodology and voter registration and past turnout demographics. They expect

turnout to be similar to the 2023 election because it is an odd year election. Courtney reviewed the survey questions and response to the questions. The Ballot Measure informed increased 4% from the uniformed to 83% from 79%. Top reasons to approve and disapprove the ballot measure were reviewed. Courtney said that the approval rating is one of the highest she has ever seen and validates the high-quality responses received from the survey. That said, we need to provide information and encouraging voters to turn out in November will be critical.

11. Facilities Committee: Suzi Jenkins, chair

Suzi has nothing to report.

- 12. Finance Committee: Deb Smith, chair
  - a. March 2025 Financials (page 15)
  - b. Preliminary Draft 2025 Budget

We have three months of performance and everything is tracking as expected. Revenues and expenses are coming in as expected. Deb encouraged the trustees to review the budget timeline.

Change b. to preliminary 2026 budget, not 2025.

- 13. Personnel Committee: Carolyn Kane, chair
  - a. Board President appoints Personnel Committee members

The main focus of the personnel committee is Amy's evaluation. John Goodwin will be the second trustee member. Evelyn Dominguez and Amy are the staff members on the committee. In May they will meet to review last year's evaluation and see if the evaluation tool needs to be reworked. Carolyn noted that the evaluation is very long, but it also demonstrates how expansive Amy's role is. Sarah Johnson suggested looking at the timeline of the evaluation, because seven months seems like a long process. Amy will consult with . . . (7:00 pm) about w

- 14. Policy Committee: John Goodwin, chair
  - a. Discussion and possible vote to approve Materials Collection Policy (page 53)
  - b. Discussion and possible vote to approve Meeting Spaces Policy (page 59)

Eric moved to approve the amended Materials Collection policy. Elaine seconded. The motion passed unanimously.

Eric moved to approve the amended Meeting Spaces policy. Deb seconded. The motion passed unanimously.

15. Governance Committee: Elaine Nagey, chair

The committee will have one policy ready for review and approval next May. They are reviewing email and attendance policies and the bylaws.

16. Strategic Plan: *Amy Shipley* 

Amy reviewed the strategic plan tracking spreadsheet to assist in operationalize the strategic plan. Amy said that she can provide the board inputs, outputs and outcomes about once a quarter. Survey results probably won't be available more than once a year.

- 17. Adjourn Meeting
  - John motioned to adjourn and Elaine seconded. The motion passed unanimously. Meeting adjourned at 7:23 pm.



# BASALT REGIONAL LIBRARY DISTRICT LEADERSHIP MONTHLY REPORT MAY 2025

CURRENT STAFF						
Total Staff Count	Total FTE	Total Staff Hours per Week	Count of Staff Eligible for Benefits (over 20 hours)	Count of Staff Not Eligible for Benefits (under 20 hours)		
19	14.30	552	16	3		

STAFF VACANCIES					
Position	Scheduled Hours per Week	FTE	Benefits Eligible? (Y/N)		
Spanish Language Outreach Coordinator	40	1	Y		
Patron Services Associate	40	1	Y		
Patron Services Associate	40	1	Y		
Youth Services Associate	40	1	Υ		
Total	160	4			

We currently have four full-time vacancies. We are getting several applications for these positions and hope to have them filled soon.

# Finances

Revenues and expenses are tracking well against the budget. We are one third through the year, and operating revenues are tracking at 43% of budget, and operating expenses are tracking at 37% of budget. Bond revenues are tracking at 44% of budget, and bond expenses are tracking at 2% of budget. These are fairly typical numbers for this time of year.

# Collection

This month, the Patron Services team continued to support the library's mission by providing highquality service at our public service desks, assisting with technology needs, processing materials, and ensuring a welcoming environment for all visitors. We have run our standard monthly list and seen a drop in the number of overdue items on our shelves. These are books that show they have been checked out to patrons. Every month, we run a list and double-check our shelves for mistakes. In April, we only found .28% vs in February we found 2.18%. Patron services staff continue to support other departments, such as programming and technical services as needed. Patron Services currently has two 40-hour per week positions open, and we are currently starting to accept applications to hopefully fill those positions soon.

The Technical Services department continues to catalog and process new books, repair damaged books, and run monthly maintenance procedures. The adult collections manager has been hard at work this month catching up on ordering for all adult collections and creating plan-of-action for an in-depth assessment and weed of the adult non-fiction collection. The cataloging and collection management librarian developed an updated procedure for item record maintenance of new books which was approved. The cataloging and collection management librarian also presented to the board on our current databases on online resources. The technical services associate caught up on copy cataloging and repairs and is looking forward to taking a more in-depth cataloging training in the coming months.

# Programs

Youth services have been hard at work delivering fun and educational programming for ages 0-17. The children's and teen librarians' school book clubs are wrapping up for the summer, all of which were very well-attended programs. The children's librarian has been reaching out to the preschools and planning a storytelling session in their classrooms to promote the library and to get more kids signed up for Dolly Parton's Imagination Library. The teen librarian has been working with the Middle School to find time to visit the students during their lunchtime to talk about the summer reading program and get kids signed up.

This month, the Community Engagement Manager collaborated with the Teen Librarian for Banned Book Club and Craftivism: RBG & Radical Zines. During BBC there was a rich conversation on the book, The Curious Incident of the Dog in the Night-Time. The Craftivism program focused on how art can be used for activism and taught participants how to make zines (a type of miniature magazine). It involved teens and adults. The monthly Storytelling and Journaling workshop continues to be successful bringing in adults of all ages for writing prompts, activities, and sharing stories. The Community Engagement Manager supervised volunteers on a variety of projects including assisting with preparation of summer reading materials, shelving and tech-services tasks, and helping with the Library Lovers' Party.

This month, the Music Program Coordinator collaborated with the Community Engagement Team to present a workshop and concert with self-described border-soul band Jarabe Mexicano. "Jarabe" loosely translates to "concoction," and audience members could hear the many different influences in the bands' music from old school rock and roll to traditional Mariachi (it helped that the expert musicians pointed them out, too!). The Spanish Language Coordinator engaged El Taco Express to cater the event with tacos, which were also a hit.

The Music Program Coordinator also scheduled 3 additional concerts for the 2026 season this month (contracts in progress) and is close to finalizing a date for another. Things are shaping up to be very exciting!

Lastly, she also drafted a document to elucidate the tasks, process, and timeline for the BRL's "Tunes and Tales" program that we present with our partners at the AMFS and began working on finding musical selections for this year's events.

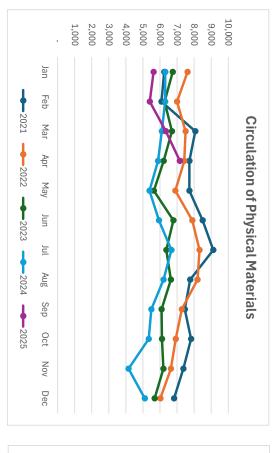
# Technology

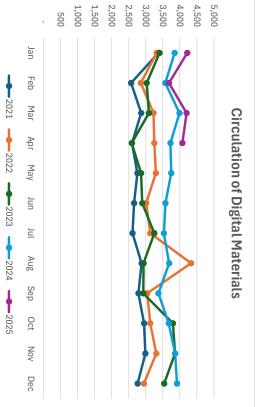
The website project is nearing completion and should be in place by the end of May. Marmot created the server space, and our website contractor is working on transferring site information over. They ran into some bumps but have since navigated them. We reached out to a security camera company to see if they would be able to see if they could get our remaining 3 security cameras up and running. They declined, saying the system is not repairable.

# Leadership and Professional Development

Patron services staff are currently in the middle of a yearly review of our training procedures to ensure we have a straightforward and streamlined process as we hire new staff.

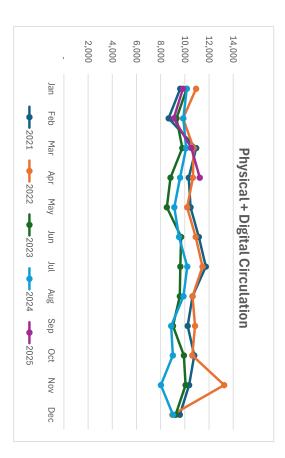


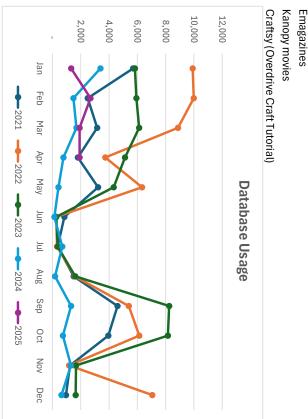






Ebooks Eaudio books





# Basalt Regional Library District Balance Sheet April 2025

	General Operating	Bond Repayment	Capital Reserve	Total	Adjustments	Statement of
	Fund	Fund	Fund	Balance	(Conversion Fund)	Net Position
ASSETS						
Cash in Banks						
Alpine Bank #0127	215,848			215,848		215,848
Colo Trust - Tabor Reserve #8003	58,960			58,960		58,960
Colo Trust - Operating Fund #8004	1,293,783			1,293,783		1,293,783
Colo Trust - Bond Repayment #8002		298,401		298,401		298,401
Colo Trust - Capital Rsv Fund #8005			1,695,625	1,695,625		1,695,625
Cash with County Treasurer	-			-		-
Employee Ski Pass Repayment Program	112			112		112
Prepaid Expense	264			264		264
Property Tax Receivable	1,493,372			1,493,372		1,493,372
Pooled Cash (Interfund Transfers)	87,413	965,004	(1,052,417)	(0)		(0)
Capital Assets, net of depreciation	-	-	-	-	8,539,497	8,539,497
					.,,	0,000,000
Total Assets	3,149,752	1,263,405	643,208	5,056,365	8,539,497	13,595,862
LIABILITIES						
Current Liabilities						
Accounts Payable & Accrued Liabilities	52,629			52,629		52,629
Accounts Payable & Accrued Liabilities	52,029	-	-	52,029		52,029
Other Current Liabilities						
Accrued Interest				-	9,974	9,974
Deferred Property Tax	1,493,372			1,493,372		1,493,372
Current Bonds Payable, 2012				-	-	-
Total Current Liabilities	1,546,001	-	-	1,546,001	9,974	1,555,975
					,	
Long Term Liabilities						
0						
Accrued Compensated Absences				-	37,341	37,341
Total Long Term Liabilities	_	-	-	-	2,512,341	2,512,341
					,- ,-	J- J-
Total Liabilities	1,546,001	-	-	1,546,001	2,522,314	4,068,316
				, , ,		
Fund Balance / Net Position						
Net Investment in Capital Assets	-	-	-	-	6,064,497	6,064,497
Non Spendable	264	-	-	264	(264)	-
Restricted for:						
Tabor	61,000			61,000	-	61,000
Debt Service		1,263,405		1,263,405		1,263,405
Committed for Future Projects		,,	643,208	643,208	(643,208)	-
Unassigned / Unrestricted	1,542,486	-	-	1,542,486	596,158	2,138,644
Current Year Fund Balance / Net Position		1,263,405	643,208	3,510,363	6,017,183	9,527,546
Total Liabilities and Fund Balance / Net Position		1.0(2,405	(12.000		0 530 405	12 505 0/2
Position	3,149,752	1,263,405	643,208	5,056,365	8,539,497	13,595,862

			YTD Actuals 12/31/2024	2025 Final Budget	YTD Actuals 4/30/2025	Actuals vs Budget YTD %
General Ope	rating Beg	inning Fund Balance	1,370,825	1,520,852	1,497,931	(22,921)
Eagle Coun	fa:					
Lagie Coun	Assessed '	Value	419,653,120	424,742,070	419,653,120	
	% Increase		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,,,,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
	Operating	Mill Levy Rate	2.610	2.610	2.610	
D'41						
Pitkin Cour	Assessed '	 Value	299,274,620	299,054,640	299,274,620	
	% Increase					
	Operating	Mill Levy Rate	2.610	2.610	2.610	
REVENUE		perating Mill Levy				
4003			1,147,189	1,108,576.80	502,781	45.35%
4010	5		800,008	780,532.61	344,638	44.15%
	Total Gen	eral Operating Mill Levy	1,947,197	1,889,109.41	847,419	44.86%
		eneral Operating				
4110	<u> </u>		79,983	70,000	19,216	27.45%
4120		County 60 - General Operating	34,078	30,000	7,913	26.38% 27.13%
4200	Fines & Fe	1 8	114,062	100,000	27,128	27.13%
4290		ross Deposit Return/Member Equity	105	-	-	0.00%
4261			16,325	15,000	5,860	39.07%
	Total Fine		16,431	15,000	5,860	39.07%
	Ŭ	n investments				
4310		ist Int Op Acct	93,791 5,150	90,000 5,000	16,598	<u>18.44%</u> 0.15%
4320		ings on investments	98,941	95,000	16,606	17.48%
4400		ons *see detail	56,541	,000	10,000	17.407
4410		outions- Non-Restricted	4,380	5,000	5,100	102.00%
4412		outions- Restricted	360	1,000	1,359	135.86%
	Total Cont	ributions	4,740	6,000	6,459	107.64%
4500	Granta N	on-Restricted				
4505		- General Operating Grants		5,000	2,500	50.00%
1000		tts - Non-Restricted	-	5,000	2,500	0.00%
	Grants - R	estricted				
4601	1 1	ted - Library Foundation	471	-	-	0.00%
4604		ted - Library Friends ted - CSD Safety Grant	5,950 2,428	5,000	8,700	174.00% 0.00%
4620.03		ted - Library Trust	8,050	5,000		0.007
		·				
4620.15		ted - Other Misc	13,728	5,000	4,000	80.00%
	1 otal Rest	riced Fund Income - Foundation/Friends	30,627	15,000	12,700	84.67%
TOTAL RE	VENUES		2,211,997	2,125,109	918,672	43.23%
	OPERAT					
		istration ntract Services				
5010		Accounting	5,203	6,000	2,688	44.81%
5020		Audit - Annual	14,045	14,888	-	0.00%
5030		Courier	9,096	7,500	7,184	95.78%
5040		Legal	4,391	15,000	297	1.98%
5050		Miscellaneous Contracts	17,873	21,500	20,500	95.35%
	To	tal Contract Services	50,607	64,888	30,669	47.26%

		YTD Actuals 12/31/2024	2025 Final Budget	YTD Actuals 4/30/2025	Actuals vs Budget YTD %
5100	Insurance				
5110	Property & Liability Insur	39,214	39,664	43,571	109.85%
5120	Worker's compensation	1,782	2,594	-	0.00%
	Total Insurance	40,996	42,258	43,571	103.11%
5220	Professional Dev. & Memberships				
5230	Board	1,620	1,500	_	0.00%
5235	Employers Council	3,799	3,600	2,216	61.56%
5240	Library Association Dues	2,194	1,000	1,165	116.50%
5250	Spec District Ass'n Due	1,238	1,275	1,217	95.48%
5260	Staff	11,254	8,000	4,899	61.24%
5275	Volunteer Appreciation	-	1,000	65	6.50%
5276	Staff Appreciation	1,714	2,000	206	10.29%
5270	Travel expenses	13,404	5,000	2,376	47.51%
5280	Total Professional Dev. & Memberships Publicity	35,222	23,375	12,144	51.95%
5280	Advertising - General	1,982	6,000		0.00%
5285	Radio	1,982	17,850	17,067	95.61%
5293	Signage	656	500	79	15.82%
5295	Social Media Ads	881	3,000	93	3.09%
5293	Targeted Newspaper Ads	5,038	9,500	2,385	25.11%
5286	Spanish Language Interpretation/Translating	4,661	6,000	1,173	19.54%
5287	Job Ads	1,018	2,000	81	4.05%
	Total Publicity	30,488	44,850	20,878	46.55%
5300	Supplies				
5310	Office Supplies	15,103	14,000	4,456	31.83%
5320	Technical Cataloging & Service	7,670	8,500	1,841	21.66%
5330	Postage & Shipping	52	500	51	10.12%
	Total Supplies	22,824	23,000	6,347	27.60%
5350	Treasurer's fees				
5360	Eagle fees	34,459	33,257	15,083	45.35%
5370	Pitkin fees	34,901	39,027	14,617	37.45%
		240.406		1 12 200	50.050/
	Total Administration	249,496	270,655	143,308	52.95%
5410	Facility Expenses Janitorial	49,891	55,000	18,606	33.83%
5420	Janitorial Supplies	8,123	9,000	3,555	39.50%
5430	Landscaping	11,500	12,000	1,572	13.10%
5440	Maintenance *Detailed List Attached	34,595	20,000	10,261	51.30%
5460	Snow Removal	4,718	5,045	-	0.00%
	Total Facility Expenses (Maintenance)	108,826	101,045	33,993	33.64%
5500	Utilities				
5510	Electric	10,300	8,240	1,831	22.22%
5515	Compost Collection System	2,372	1,927	150	7.78%
5520	Gas	14,895	18,332	6,880	37.53%
5530	Internet Connectivity	9,883	15,450	2,672	17.30%
5540	Sanitation	3,337	3,667	1,011	27.56%
5550	Telephone	6,264	9,198	2,015	21.91%
5560	Trash	11,089	10,142	2,333	23.01%
5570	Water Total Utilities	4,557	5,200	-	0.00%
├	Total Utilities Total Facility Expenses	62,698 171,524	72,157 173,201	16,892 50,885	23.41% 29.38%
	Library Programs	1/1,324	175,201	50,885	29.38%
5610	Adult Program	12,457	11,000	5,233	47.58%
5620	Children's	12,437	5,500	7,713	140.24%
5634	Liquor License	700	400	-	0.00%
5633	Movie License	865	550	_	0.00%
5640	Music	24,741	17,000	16,623	97.78%
5650	Spanish Language	2,798	4,000	1,872	46.81%
5660	Teens	8,062	3,500	4,101	117.18%
5601	Summer Reading				

			YTD Actuals 12/31/2024	2025 Final Budget	YTD Actuals 4/30/2025	Actuals vs Budget YTD %
5601.01		Adult Summer Reading	666	1,000	282	28.209
5601.02		Teen Summer Reading	3,838	2,500	5,088	203.519
5601.03		Children's Summer Reading	4,907	5,500	3,042	55.319
5601.04		Spanish Language Summer Reading	652	2,000	-	0.009
5602	-	Community Events	9,650	15,000	9,612	64.089
	Tota	l Library Programs	82,270	67,950	53,568	78.839
	Tech	nology & Equipment				
		Copiers & Equipment				
5730		Lease	-	-	-	0.009
5740		Service Agreement / Copy Usage	4,738	2,500	1,114	44.55
		Total Copiers & Equipment	4,738	2,500	1,114	44.55
5760		Marmot ILS System	94,884	105,730	53,569	50.67
5770	]	Miscellaneous Parts	2,561	2,000	736	36.81
5780		Support & Service Agreements				
5784		Appointment Booking	156	-	-	0.00
5781		Marketing & Graphic Design	3,986	3,300	1,140	34.53
5783		Website Tools	3,680	9,400	1,000	10.64
5785		Communication & Time Management	3,901	7,500	3,207	42.76
5785		Total Support & Service Agreements	11,723	20,200	5,347	26.47
5840		Tech Labor & Repair	11,725	20,200	5,547	0.00
5640	_	I Technology	113,906	130,430	60,765	46.59
		ections	113,900	150,450	00,703	40.37
5910		Audio				
5920		Adult BCD	2,891	3,000	623	20.76
5922		Spanish Audio Adult	484	500	150	29.99
5924		Spanish Audio Youth	510	500	47	9.33
5930		Youth Audio	2,827	3,000	1,038	34.61
	,	Total Audio	6,712	7,000	1,858	26.54
6000	]	Books & Magazines				
6010		Adult fiction books	12,262	12,800	3,305	25.82
6020		Adult non-fiction books	12,131	12,800	2,382	18.61
6025		Board Games	492	500	124	24.74
6030		Juvenile Fiction	8,709	9,100	2,321	25.51
6040		Juvenile Non-Fiction	3,769	4,000	1,147	28.67
6045		Large Print	2,231	2,000	313	15.64
6050		Print Subscriptions	3,683	3,500	82	2.36
6055		Replacement Books - Purchased	3,828	1,500	1,637	109.11
6060		Spanish Adult fiction	2,147	2,000	806	40.28
6070		Spanish adult non-fiction	1,592	1,500	760	50.65
6080		Spanish children's books	5,700	5,000	860	17.20
6100		YA Fiction	3,627	4,000	1,253	31.32
6110		YA Non-Fiction	1,773	1,700	549	32.31
6120		Special Items	3,332	2,000	302	15.09
	-	Total Books	65,275	62,400	15,839	25.38
6200		Digital Resources				
6210		Annual Subscriptions:				
6270		Mango Languages	4,111	-	-	0.00
6300		Downloadable Titles:				
6305		Kanopy	2,000	5,000	3,000	60.00
6320	+	Overdrive	26,958	27,000	12,903	47.79
6340		Online Databases	8,437	9,500	5,682	59.81
6350		Online Newspaper Subscriptions	1,299	2,000	1,302	65.10
(400		Total Digital Resources	42,805	43,500	22,887	52.6
6400		Media				
6430		Adult Movies	5,769	6,000	1,545	25.74
6440	+	Juvenile Movies	837	1,000	179	17.93
6460		Video / Games Total Media	666	1,500 8,500	210	14.02
		l Collections	7,272 122,065	8,500 121,400	1,934 <b>42,518</b>	22.7: 35.02
	Tota	i Contenuis	122,005	121,400	42,518	35.02

			YTD Actuals 12/31/2024	2025 Final Budget	YTD Actuals 4/30/2025	Actuals vs Budget YTD %
6801		Restricted Exp - Misc	-	30,000	-	0.00%
		Total Restricted Funds	-	30,000	-	0.00%
	Total	Operating expenses	739,261	793,636	351,045	44.23%
6900	Payro	ll Expenses				
6910	Pa	yroll	1,012,102	1,091,075	365,018	33.45%
6920	Pa	yroll Service	6,796	8,075	3,049	37.76%
6930	Pa	yroll Taxes	78,723	87,791	29,203	33.26%
6940	Re	tirement Plan	23,060	33,770	9,395	27.82%
6950	He	alth Insurance	124,650	160,284	52,302	32.63%
6960	Lif	fe Insurance	-	645	-	0.00%
6965	ST	D/LTD	-	3,624	-	0.00%
6970	FA	MLI	9,003	9,780	2,546	26.03%
6957	Ba	ckground Check	1,296	1,900	294	15.47%
	Total	Payroll Expenses	1,255,631	1,396,945	461,808	33.06%
TOTAL EXF	PENDI	TURES	1,994,892	2,190,581	812,853	37.11%
Net General	Fund l	ncome/(Loss)	217,106	(65,472)	105,819	
	Al	location to Capital Reserve Outlay	90,000	232,000	-	0.00%
	Al	location to Bond Repayment		242		
General Fun	d Bala	nce	1,497,931	1,223,380	1,603,750	131.09%

# Basalt Regional Library District Bond Repayment Fund April 2025

				YTD Actuals 12/31/2024	2025 Final Budget	YTD Actuals 4/30/2025	Actuals vs Budget YTD %
Bond Rena	yment Beginni	 ing Fund Ba	lance	890,909	948,818	948,758	(61)
20nu rrepu	, ment beginn	ing i unu bu		0,0,00	, 10,010	, 10,700	(01)
Eagle Cou							
	Assessed Va	lue			424,742,070		
	% Increase Bond Mill L	aver Data			75.64% <b>1.082</b>		
	DONU MIII L	evy Kate			1.082		
Pitkin Cou	inty						
	Assessed Va	lue			299,054,640		
	% Increase				61.88%		
	Bond Mill L	evy Rate			1.082		
REVENUE	s						
REVENUE	6	Interest Far	ned - Bond Repayment	23,786	16.000	2,855	17.84%
		Interest Ean		25,700	10,000	2,000	17.0170
		Mill Levy D	ebt Repayment				
			Eagle County	537,869	459,570.92	205,581	44.73%
			Pitkin County	395,713	323,577.12	142,545	44.05%
		Total Mill L	evy Debt Repayment	933,582	783,148.04	348,127	44.45%
		Transfer fro	om General Fund		35		
TOTAL RI	EVENUES			957,368	799,183	350,981	43.92%
EXPENDI							
	Bond Interest	t		60,094	40,844	20,422	50.00%
	Bond Repayr	nent Principl	e Loan Payment	800,000	1,675,000	-	0.00%
	Treasurer's F	-		,	, ,		
		Eagle Coun	ty	16,157	13,787	6,167	44.73%
		Pitkin Coun	ty	23,268	16,179	9,744	60.23%
	Total Treasur	rer's Fees		39,425	29,966	15,912	53.10%
TOTAL EX	<b>EXPENDITURE</b>	S		899,519	1,745,810	36,334	2.08%
Not Fund I	ncome/(Loss)			57,849	(946,627)	314,647	-33.24%
Net Fulla I	icome/(Loss)			57,049	(940,027)	514,047	-35.2470
Bond Repa	yment Fund B	alance		948,758	2,192	1,263,405	57649.55%
			**Bond Rej	payment Schedule:	2025		
			2	Series 2012 Interest	20,421.88	5/1/2025	
				Series 2012 Interest	20,421.88	11/1/2025	
				eries 2012 Principle	\$ 825,000.00	11/1/2025	
			Se	ries 2012 Bond Matu	ares 11/2026		
					2026		
			Mav 1 -	Series 2012 Interest	10,625.00	5/1/2026	
				Series 2012 Interest	10,625.00	11/1/2026	
	-	1		eries 2012 Principle	\$ 850,000.00	11/1/2026	1

# Basalt Regional Library District Capital Reserve Fund April 2025

		YTD Actuals 12/31/2024	2025 Final Budget	YTD Actuals 4/30/2025	Actuals vs Budget YTD %
Capital Reserve Begi	inning Fund Balance	1,150,083	604,807	664,373	59,566
REVENUES					
7210	Allocation From General Fund	90,000	232,000	-	0.00%
7540	Furniture Grant	-	-	25,000	Not Budgeted
7230	Interest Earned - Reserve Fund	78,761	35,000	24,603	70.29%
TOTAL REVENUES	5	168,761	267,000	49,603	18.58%
EXPENDITURES					
8310	Miscellaneous	915	25,000	-	0.00%
8310.04	Computers - Patron	10,785	3,500	3,930	112.28%
8310.05	Computers - Staff	6,171	24,500	20,116	82.11%
8310.06	EV Charging Station	-	-	-	0.00%
8310.08	Lighting Control System Replacement	nt -	-	991	Not Budgeted
8310.09	Fiber Cable	4,649	-	-	0.00%
8310.10	Handrail for Tent Area	-	-	-	0.00%
8310.11	Painting - Interior	11,552	-	-	0.00%
8310.13	Security Cameras	-	10,000	-	0.00%
8310.15	Roof	544,714	-	-	0.00%
8310.17	Consulting Engineer	40,618	-	-	0.00%
8310.18	Furniture and Fixtures	21,382	50,000	29,235	
8310.19	Replace telephone system		10,000	-	
8310.20	Replace kitchen appliances		2,500	-	
8310.21	HVAC Parts			6,293	
8310.22	Replace/repair windows		20,000	-	
8310.23	Handicap Accessible Door Openers		15,000	3,876	
TOTAL EXPENDIT	URES	654,471	160,500	70,768	44.09%
Net Fund Income/(Lo	055)	(485,710)	106,500	(21,165)	-19.87%
Capital Reserve Fun	d Balance	664,373	711.307	643,208	90.43%

# Basalt Regional Library District Maintenance Detail

Date	Name	Category	Memo		Amount
01/01/2025 Orkin P	Pest Control	Pest Control	Annual Pest Control 1/1/25-12/31/25	\$	486.37
01/01/2025 Johnson	n Controls Security Solutions	Alarm / Monitoring	Qtrly Billing 1/01/2025- 2/28/25	\$	86.27
01/01/2025 Acme A	Alarm Company	Alarm / Monitoring	1st Qtr 2025 Monitoring	\$	133.26
01/11/2025 Roto Ro	ooter Plumbing	Plumbing / Heating	Misc Repairs & Maintenance	\$	3,106.62
	Sub-Total Janua	ary		\$	3,812.52
03/01/2025 Johnsor	n Controls Security Solutions	Alarm / Monitoring	Qtrly Billing 3/01/2025- 05/31/25	\$	258.81
03/03/2025 Acme A	•	Alarm / Monitoring	2nd Qtr 2025 Monitoring	\$	133.26
03/06/2025 The Fire	eplace Company	Inspection / Testing	Gas Service Call	\$	250.00
03/17/2025 Young	Services	Building/Interior Maintenance	Push Button	\$	1,214.00
03/21/2025 Lassiter	Electric Inc.	Electrical	Lighting Repair	\$	4,342.00
	Sub-Total Mar	rch		\$	6,198.07
04/17/25 Grizzly	Creek Enterprises, Inc	Building/Interior Maintenance	Shelving	\$	250.00
	Sub-Total Ag	oril		\$	250.00
			Alarm / Monitoring	\$	611.60
			Electrical	\$	4,342.00
			Fireplace maintenance	\$ \$	4,342.00
			Building/Interior Maintenance	\$	1,464.00
			Inspection / Testing	\$	250.00
			Pest Control	\$	486.37
			Plumbing / Heating	\$	3,106.62
			Roof Maintenance	\$	-
			Signage	\$	_
			Telephones	\$	-
			Window Cleaning	\$	-
			Miscellaneous	\$	-
				\$	10,260.59

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# BASALT REGIONAL LIBRARY DISTRICT ACCOUNTS PAYABLE LIST

April 11 - May 9

Gas*Black Hills Energy1,127.6FAMLI*Colorado Family And Medical Leave2,545.93Payroll Taxes*Colorado State Treasurer - Unemployment553.33Multiple*Divvy13,413.02Electric*Holy Cross Energy420.72Payroll Service*Paychex Payroll Service611.33Accounting*Square35.00Payroll Liabilities*TIAA-CREF7,648.53SuspenseAmerican Cross Training Services1,795.00Janitorial SuppliesAspen Maintenance Supply676.93Children'sAspen Science Center10.00Adult BCDBlackstone Publishing250.83Travel ExpensesBrittany Crooke119.93Teen Summer ReadingCAVE SIM LLC3,406.03Wellness/Health InsuranceCEBT Willis of Colorado12,027.03TelephoneCentury Link517.43Childrens Summer ReadingDiana Laughlin325.00Translation / InterpretationDuice Andrea Suarez175.00Travel ExpensesEl Taco Express LLC660.00Interiot ConnectivityENA Services420.00Travel ExpensesEl Taco Express LLC660.00InterpretationDuice Adrea Suarez73.30AdultEverGreen ZeroWaste930.55LegalGarfield & Hecht, P.C.186.55StaffGrand County Library District36.55LegalGarfield & Hecht, P.C.186.55StaffGrand County Library District36.50Opstage &	BUDGET DESCRIPTION	PAYEE	AMOUNT
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OverdriveOverdrive, Inc3,740.90Childrens Summer ReadingPeter Davison500.00Teen Summer ReadingRoaring Fork School District RE-1200.00MusicSean Gaskell600.00Travel ExpensesShipley, Amy73.30	Library Programs	Natures Educators	450.00
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MusicSean Gaskell600.00Travel ExpensesShipley, Amy73.30	Teen Summer Reading	Roaring Fork School District RE-1	200.00
	Music	_	600.00
Travel Expenses Steven Garcia-Machuca 238.52	Travel Expenses	Shipley, Amy	73.30
	Travel Expenses	Steven Garcia-Machuca	238.52

# BASALT REGIONAL LIBRARY DISTRICT ACCOUNTS PAYABLE LIST

April 11 - May 9

BUDGET DESCRIPTION	PAYEE	AMOUNT
Community Events	The Rolling Fork	3,360.00
Targeted Newspaper Ads	The Sopris Sun	720.00
Bond Interest	Umb Bank N.A.	20,421.88
Trash	Waste Management	1,559.42
Internet Connectivity	Zayo Education LLC	210.00

Grand Total \$ 105,693.79

# Monthly statement

This is not a bill.

### VISA

# **Basalt Library**

Account: MQU18040 Pay cycle: Auto once monthly\*

# **Statement Summary**

Balance (from previous cycle)	\$7,583.28
Transactions	\$13,413.02
Fees	\$0.00
Adjustments	\$0.00
Payments	-\$7,583.28
Statement balance	\$13,413.02

We appreciate you.

# Б

# Transactions

DATE	CARD	MERCHANT	AMOUNT	NAME
03/15/2025	**** 7553	AMAZON MKTPL*CG9HR3IQ3	\$6.23	Linda Campbell
03/15/2025	**** 7553	AMAZON MKTPL*Y01WN9C23	\$5.98	Linda Campbell
03/15/2025	**** 7327	PINT BROTHERS	\$11.84	Kristen A Doyle
03/15/2025	**** 7327	PINT BROTHERS	\$40.45	Kristen A Doyle
03/15/2025	**** 7553	AMAZON MKTPL*4J2GH0823	\$51.25	Linda Campbell
03/15/2025	**** 9304	RIFLE LOCK AND SAFE LLC	\$43.80	Amy Shipley
03/15/2025	**** 7553	AMAZON MKTPL*VN4WV7QU3	\$165.66	Linda Campbell
03/16/2025	**** 7553	AMAZON MKTPL*907IZ8383	\$26.59	Linda Campbell
03/16/2025	**** 7553	Amazon.com*CR8JD7ZZ3	\$36.70	Linda Campbell
03/16/2025	**** 7327	PINT BROTHERS	\$6.72	Kristen A Doyle
03/16/2025	**** 7553	LAKESHORE LEARNING MATER	\$24.86	Linda Campbell
03/16/2025	**** 7553	AMAZON MKTPL*ND4LP1063	\$229.28	Linda Campbell
03/16/2025	**** 0011	AMAZON MKTPL*UF75T1BF3	\$104.96	Elizabeth DeWetter
03/17/2025	**** 7327	PINT BROTHERS	\$11.84	Kristen A Doyle
03/17/2025	**** 7327	MARRIOTT DENVER TECH C	\$691.02	Kristen A Doyle
03/18/2025	**** 7553	AMAZON MKTPL*UN6M70HK3	\$5.96	Linda Campbell
03/18/2025	**** 7553	AMAZON MKTPL*206US4793	\$12.00	Linda Campbell
03/18/2025	**** 4228	AMAZON MKTPL*ZE83167E3	\$14.95	Laura Baumgarten
03/18/2025	**** 4228	AMAZON MKTPL*3S2953J73	\$109.99	Laura Baumgarten
03/18/2025	**** 4480	GRAND HYATT DENVER	\$222.47	Steven GarciaMachuca
03/19/2025	**** 4587	WHOLEFDS BLT #10298	\$8.63	Meghan Pearlman
03/20/2025	**** 1835	AMAZON RETA* 952039123	\$119.88	Brittany Crooke
03/20/2025	**** 7327	CITY-MARKET #0405	\$4.49	Kristen A Doyle
03/20/2025	**** 7327	CITY MARKET 447	\$75.89	Kristen A Doyle
03/20/2025	**** 7553	AMAZON MKTPL*091AH9WD3	\$45.96	Linda Campbell

DATE		CARD	MERCHANT	AMOUNT	NAME
03/20	0/2025	**** 7327	TST*ZHENG ASIAN BISTRO	\$392.26	Kristen A Doyle
03/20	0/2025	**** 7370	STARBUCKS STORE 19548	\$13.34	Evelyn I Dominguez
03/21	1/2025	**** 1835	CITY-MARKET #0433	\$19.55	Brittany Crooke
03/21	1/2025	**** 4228	AMAZON MKTPL*LJ9QG59M3	\$65.90	Laura Baumgarten
03/21	1/2025	**** 7553	AMAZON MKTPL*XE7X91D93	\$5.86	Linda Campbell
03/22	2/2025	**** 7327	BULK BOOKSTORE	\$146.00	Kristen A Doyle
03/22	2/2025	**** 4587	AMAZON MKTPL*DI2O03Y33	\$22.93	Meghan Pearlman
03/22	2/2025	**** 4587	Amazon.com*ZB26U3V23	\$66.21	Meghan Pearlman
03/22	2/2025	**** 3542	CITY-MARKET #0433	\$30.05	Delaney A Meyers
03/22	2/2025	**** 0011	Amazon.com*GO6JL9XG3	\$179.99	Elizabeth DeWetter
03/23	3/2025	**** 1835	AMAZON RETA* 6407W44R3	\$156.79	Brittany Crooke
03/23	3/2025	**** 7553	AMAZON MKTPL*GQ5804LN3	\$46.48	Linda Campbell
03/24	4/2025	**** 9304	INTUIT *QuickBooks	\$1,399.00	Amy Shipley
03/24	4/2025	**** 4587	Amazon.com*BW3AZ05H3	\$89.74	Meghan Pearlman
03/25	5/2025	**** 7553	Amazon.com*7l3KV4M03	\$12.99	Linda Campbell
03/25	5/2025	**** 4480	GRAND HYATT DENVER	-\$5.96	Steven GarciaMachuca
03/26	6/2025	**** 7553	AMAZON MKTPL*DJ8W37IW3	\$15.25	Linda Campbell
03/27	7/2025	**** 7327	AMAZON MKTPL*1M1TX3FR3	\$25.49	Kristen A Doyle
03/27	7/2025	**** 9304	B2B Prime*1F6P40M83	\$349.00	Amy Shipley
03/27	7/2025	**** 7327	AMAZON MKTPL*BL3LU09M3	\$13.99	Kristen A Doyle
03/27	7/2025	**** 7327	AMAZON MKTPL*M56558TW3	\$15.18	Kristen A Doyle
03/27	7/2025	**** 2151	STAYBRIDGE SUITES	\$144.80	Christy Baumgarten
03/28	8/2025	**** 4587	AMAZON MKTPL*XR8A20Y63	\$49.80	Meghan Pearlman
03/28	8/2025	**** 7327	AMAZON MKTPL*4Z4UG7113	\$13.98	Kristen A Doyle
03/28	8/2025	**** 7553	Amazon.com*7841M6W93	\$13.70	Linda Campbell
03/28	8/2025	**** 4587	Amazon.com*1741D7J03	\$44.52	Meghan Pearlman
03/29	9/2025	**** 7553	AMAZON MKTPL*K66P26ME3	\$29.69	Linda Campbell
03/29	9/2025	**** 7553	AMAZON MKTPL*YZ0JO3K63	\$11.98	Linda Campbell
03/30	0/2025	**** 4587	AMAZON MKTPL*601SF1LX3	\$14.44	Meghan Pearlman

DATE	CARD	MERCHANT	AMOUNT	NAME
03/31/2025	**** 7553	AMAZON MKTPL*EC1ZK7NA3	\$34.35	Linda Campbell
04/01/2025	**** 2151	FACEBK *ZEH7NMUMH2	\$43.01	Christy Baumgarten
04/01/2025	**** 4228	AMAZON MKTPL*N79570A33	\$108.00	Laura Baumgarten
04/01/2025	**** 4587	BASALT MOUNTAIN INN	\$506.70	Meghan Pearlman
04/01/2025	**** 4228	AMAZON MKTPL*WU5DM3KF3	\$1,197.00	Laura Baumgarten
04/02/2025	**** 2151	GOOGLE*GSUITE BASALTLI	\$337.93	Christy Baumgarten
04/02/2025	**** 1835	AMAZON RETA* F978N7AC3	\$137.13	Brittany Crooke
04/02/2025	**** 2151	TMOBILE POSTPAID WEB	\$670.26	Christy Baumgarten
04/03/2025	**** 4228	AMAZON MKTPL*DB4U69MJ3	\$1,398.00	Laura Baumgarten
04/03/2025	**** 1835	SP DIY CRAFT WAREHOUSE	\$192.00	Brittany Crooke
04/03/2025	**** 1835	AMAZON MKTPL*913TE39Z3	\$16.98	Brittany Crooke
04/03/2025	**** 4228	AMAZON MKTPL*9V2Y53DD3	\$221.16	Laura Baumgarten
04/03/2025	**** 1835	AMAZON MKTPL*B68R667E3	\$89.19	Brittany Crooke
04/03/2025	**** 4228	AMAZON MKTPL*H29BW3WP3	\$675.00	Laura Baumgarten
04/05/2025	**** 4228	METROPOLIS PARKING	\$6.99	Laura Baumgarten
04/05/2025	**** 7370	LIBRARYWORKS/MODLIBAWD	\$150.00	Evelyn I Dominguez
04/05/2025	**** 7327	CLIC	\$10.00	Kristen A Doyle
04/05/2025	**** 4228	METROPOLIS PARKING	\$12.99	Laura Baumgarten
04/06/2025	**** 9304	DREAMTIME WATER DIST	\$160.80	Amy Shipley
04/07/2025	**** 4228	WARWICK DENVER HOTEL	\$189.83	Laura Baumgarten
04/07/2025	**** 4228	WARWICK DENVER HOTEL	\$234.83	Laura Baumgarten
04/07/2025	**** 4228	WARWICK DENVER HOTEL	\$45.37	Laura Baumgarten
04/07/2025	**** 1835	AMAZON MKTPL*1U6JB73Q3	\$16.38	Brittany Crooke
04/08/2025	**** 1835	AMAZON MKTPL*W54J63JT3	\$23.48	Brittany Crooke
04/09/2025	**** 9304	IN *SPECIAL DISTRICT ASSO	\$40.00	Amy Shipley
04/09/2025	**** 1835	CITY-MARKET #0433	\$10.07	Brittany Crooke
04/10/2025	**** 7553	AMAZON MKTPL*X97IH0YD3	\$11.04	Linda Campbell
04/10/2025	**** 4228	AMAZON MKTPL*N98K20UB3	\$386.96	Laura Baumgarten
04/10/2025	**** 7327	LIBRARY JUICE ACADEMY	\$250.00	Kristen A Doyle

DATE	CARD	MERCHANT AMOUNT NAME		NAME
04/11/2025	**** 0011	SQ *MOUNTAIN HEART BREWIN	\$25.00	Elizabeth DeWetter
04/11/2025	**** 1835	COOK INCLUSIVE COMPANY	\$154.65	Brittany Crooke
04/11/2025	**** 0011	BASALT PRINTING	\$25.00	Elizabeth DeWetter
04/11/2025	**** 0011	HEIRLOOMS	\$2.00	Elizabeth DeWetter
04/11/2025	**** 0011	TIMBOS PIZZA	\$25.00	Elizabeth DeWetter
04/11/2025	**** 0011	TIMBOS PIZZA	\$24.25	Elizabeth DeWetter
04/11/2025	**** 0011	CC CAFE	\$25.00	Elizabeth DeWetter
04/11/2025	**** 1835	AMAZON MKTPL*TG58Q4EI3	\$86.16	Brittany Crooke
04/12/2025	**** 1835	AMAZON RETA* XX3256KI3	\$169.05	Brittany Crooke
04/12/2025	**** 0011	BOOK OUTLET	\$173.73	Elizabeth DeWetter
04/12/2025	**** 0011	AMAZON MKTPL*I76ZA59J3	\$14.44	Elizabeth DeWetter
04/12/2025	**** 7553	AMAZON MKTPL*R84843TU3	\$6.95	Linda Campbell
04/13/2025	**** 1835	AMAZON RETA* RZ53K6R43	\$29.97	Brittany Crooke
04/14/2025	**** 0011	Amazon.com*X70Q05C83	\$16.02	Elizabeth DeWetter
		Total		\$13,413.02

# Amazon Transaction Details April

Order Date Order ID	PO Nu	mber Order Subtota	Title
			Nicpro 14 Colors Large Bulk Acrylic Paint Set (16.9 oz,500 ml) Rich Art Painting Supplies, Non Toxic for Multi Surface
4/30/2025 113-6182474-7903436	5601.0	3 44.99	Canvas Wood Leather Fabric Stone Craft, for Kid & Adult with Color Wheel
4/30/2025 113-8276095-3729832			Fun Express - White Flying Disc (72 Pc) - Toys - Active Play - Flying Discs & Kites - 72 Pieces
4/29/2025 113-0158736-2631468			Mitel Networks 5330 IP Phone VoIP Phone - SIP, MiNet (71948D) Category: IP Phones
4/29/2025 113-1527148-9192210	5620		GUND Sesame Street Official Elmo Muppet Plush Hand Puppet, Premium Plush Toy for Ages 1 & Up, Red, 11"
			48 Pieces Unique Sensory Stickers for Anxiety Relief Items - Sensory Strips with Storage Box - 2 Textured Surface Fidget
4/29/2025 113-1527148-9192210	5620		Strips for Office & Classroom Desk - Relieve Adult & Teen Stress
			Crayola Super Tips Marker Set (100ct), Fine Point Washable Markers, Drawing Markers for Kids & Adults, Great for Thick &
4/29/2025 113-1527148-9192210	5620		Thin Lines
4/29/2025 113-1527148-9192210			Smartfood Popcorn, Sweet & Salty Kettle Corn, 0.5 Ounce (Pack of 40)
			Treasures Gifted Glossy Brown Balloons 5 inch 25 Pack - Small Tan Balloons - Latex Chocolate Balloons - Mocha Brown
4/29/2025 113-7861721-5109041	5620		Balloons - Dark Brown Balloons - Balloons - Dark Beige Balloons
4/29/2025 113-3101360-3147427			Gildan Blank T-Shirt - Unisex Style 5000 Adult
4/29/2025 113-3101360-3147427			Gildan Adult Heavy Cotton T-Shirt - Tropical Blue - L
4/29/2025 113-3101360-3147427			Bella+Canvas Unisex Jersey Short Sleeve Tee, Teal, X-Large
4/29/2025 113-3101360-3147427			Hanes Mens Essential-T T-Shirt, XL, Athletic Yellow
4/29/2025 113-3101360-3147427			Gildan Adult Heavy Cotton T-Shirt - Tropical Blue - M
4/29/2025 113-3101360-3147427			Bella Canvas Adults Unisex Heather CVC T-Shirt (L) (Heather Kelly Green)
4/29/2025 113-5069338-2366608			PORT AND COMPANY Tshirt (PC61) Pale Pink, XL
			HTVRONT Heat Transfer Vinyl White HTV Rolls - 12" x 20ft White Iron on Vinyl for All Cutter Machine, HTV Vinyl for Shirts -
4/29/2025 113-6684110-3845016			Easy to Cut & Weed for Heat Transfer Design
			Hanes Mens Beefyt T-shirt, Heavyweight Cotton Crewneck Tee, 1 Or 2 Pack, Available In Tall Sizes Fashion-t-shirts, Navy -
4/29/2025 113-6684110-3845016			1 Pack, Large US
			HTVRONT Black HTV Heat Transfer Vinyl Rolls - 12" x 20ft Black Iron on Vinyl for Shirts, Iron on for All Cutter Machine - Easy
4/29/2025 113-6684110-3845016			to Cut & Weed for Craft Heat Vinyl Design
4/29/2025 113-6684110-3845016			Comfort Colors Adult Short Sleeve Tee, Style G1717, Violet (1-pack), Medium
4/29/2025 113-7692112-0493036		13.47	Gildan Blank T-Shirt - Unisex Style 5000 Adult
4/29/2025 113-7692112-0493036			Gildan Men's Heavy Taped Neck Comfort Jersey T-Shirt, Purple, XL
			Halloscume 50 Pcs Maze Puzzle Toy Gift 3D Cube Box Mini Maze Christmas Mind Puzzles Game for Adults Birthday Party
4/28/2025 113-3896110-4901805	5620	20.99	Favors Stocking Stuffers for Kids (Red, Blue, Yellow and Green,1.2")
			2 Pieces 3-Tier Pine Wood Literature Holder pamphlet display stand Trifold Brochure Organizer Flyer Holder Postcard
4/25/2025 111-8038689-6118612	5320	217.62	Display and Countertop Wooden Display Stand Book Display for Magazine Pamphlet
			Zebra High-Performance Black Wax/Resin Ribbon Cartridge for ZD420C Thermal Transfer Desktop Printer 4.33in x 242ft
4/25/2025 111-8038689-6118612	5320		05555CT11007
			EHWINE 6 Pack 8.5 x 11 Acrylic Sign Holder, Clear Plastic Signs Display Stand, Vertical Slanted Back Paper Holder Stand
4/25/2025 111-8038689-6118612	5320		up Table Top Sign Holders Flyer Stand Frames Suitable for Office Business Store
4/25/2025 111-8038689-6118612	5320		IRWIN Bar Clamp, Light Duty, 12-Inch (1825753)
			Nature's Bakery Whole Wheat Fig Bars, Original Fig, Real Fruit, Vegan, Non-GMO, Snack bar, 6 boxes with 6 twin packs (36
4/24/2025 114-4434771-1523447	5610	46.68	twin packs)
4/24/2025 114-5955182-4180267	5610	47.98	Nature's Bakery Stone Ground Whole Wheat Fig bar 24 Twin Pack 24 - 2oz
			Whaline 6Pcs Bee Cotton Fabric Bundles Bee Daisy Honeycomb Plaid Fat Quarters Bee Theme Quilting Patchwork
4/24/2025 113-3920366-7269858		70.72	Squares for Summer DIY Handmade Craft Decor, 18 x 22 Inch
			SZRUIZFZ Forest Cotton Fabric Fat Quarters Bundles, Cute Animal Quilting Fabric for Baby Kids, Fox Print Precut Fabric
4/24/2025 113-3920366-7269858			18x22 inches (6Pcs), RZ2301001DM
			8pcs Precut Fat Quarters Cotton Fabric Bundles - Solid Color - DIY Crafting Series - 100% Cotton - Eco-Friendly - 8pcs
4/24/2025 113-3920366-7269858			Printed Fabric - 18x22 Inches Each (Solid Color 2)
4/24/2025 113-3920366-7269858			YKK Zippers Assortment of Bright Colors 9 Inch Number 3 Nylon Coil Set of 12 Pieces
4/18/2025 113-9584473-6289826	5620	29.38	LGEGE 60 Pcs Colored Threading for Beading, Threading Lace Beading Cords Beading String(6 colors)

4/10/2023	TTO.	-3304473	J-0203020	J020

4/18/2025113-9584473-628982656204/18/2025113-0407900-127461760554/18/2025113-0407900-12746176055

4/17/2025 114-1124489-1776239 5620

4/17/2025 114-1124489-1776239 5620 4/17/2025 114-1124489-1776239 5620

4/16/2025114-2436274-351063253104/16/2025114-2696856-685543953104/16/2025114-3389102-23914225310

4/16/2025 114-3389102-2391422 5310

4/16/2025 114-3389102-2391422 5310

4/16/2025 114-3389102-2391422 5310

- 29.38 LGEGE 60 Pcs Colored Threading for Beading, Threading Lace Beading Cords Beading String(6 colors) KLT Wooden Lacing Toy for Toddlers, 3 Pcs Fruit Set (Apple, Watermelon, Cheese), Fine Motor Skills & Hand-Eye
- 29.38 Coordination Educational Toy
- 24.98 I Don't Want to Be a Frog

Belle's Story Collection (Disney Beauty and the Beast) (Step into Reading)

Xyron Creative Station Lite, 3" or 5", Label Maker, Makes Invitations, Handmade Cards, Die Cuts Craft Projects, DIY Craft

107.67 Supplies, Perfect for Home School Projects & Home Office Accessories (624740)

150 Pcs Round Button Parts Blank Button Making Supplies Metal Badge Sets for Badge Maker Machine, Include Metal Shells Back Cover Clear Film Components(58 mm/ 2.28 Inch,Silver)

Xyron Creative Station Lite Refill, 3" x 18', Permanent Adhesive Refill (624741)

Generic Land Lakes Mini Mo's Half and Half Creamer Singles. Made with real milk and cream. Sugar free coffee creamers

- 63.98 singles 192 count. Original packaging.
- 80.00 ANTISEPTIC SANITIZ WIPES
- 170.85 REDMOND Real Sea Salt Natural Unrefined Gluten Free Fine, 26 Ounce Pouch (1 Pack)

Swiffer Dusters Refill for Cleaning, Made by SWIFFER, Feather & Microfiber Duster Disposable Alternative, for Dusting Furniture, Blinds, Ceiling Fans, Walls, Helps Remove Allergens, Unscented, 18ct

Two Leaves and a Bud Organic Earl Grey Tea Bags, Whole Leaf Caffeinated Black Tea in Compostable Sachets,

Caffeinated Black Tea Flavored with Bergamot, Add Milk and Sugar, 100 Count (Pack of 1)

Fresh Finest Course Black Pepper - 15.5 oz 440G Pepper - Freshly Course Black Pepper for Home and Commercial Cooking - Course Grind Black Pepper in Practical Container,

# Amazon Transaction Details April

Order Date Order ID	PO Number	Order Subtota	Title
			Stevia In The Raw Stevia Sweetener Packets, 200 Ct Box, Zero Calorie Stevia Sugar Substitute Packets, No Erythritol or
4/16/2025 114-3389102-2391422	5310		Artificial Flavors, Vegan, Gluten Free, Kosher, Low Glycemic Index
			Sugar In The Raw Turbinado Cane Sugar Packets, 200 Ct Box, 1 Pack, Pure, All-Natural Turbinado Sugar, Non-GMO Project
4/16/2025 114-3389102-2391422	5310		Verified, Kosher, Vegan and Gluten Free
			MED PRIDE Disposable Nurse Gloves Non Sterile Non-Latex Nitrile-Vinyl Exam Gloves Powder Free Single Use Large 100
4/16/2025 114-3389102-2391422	5310		Pack for Medical Cooking Cleaning
			Goo Gone Original Liquid - 8 Ounce - Surface Safe Adhesive Remover Safely Removes Stickers Labels Decals Residue
4/16/2025 114-3389102-2391422	5310		Tape Chewing Gum Grease Tar Crayon Glue
			MED PRIDE Disposable Nurse Gloves, Non-Latex Gloves, Non Sterile Gloves, Nitrile Blend, Powder-Free, Small, 100
4/16/2025 114-3389102-2391422	5310		Count, Medical, Cleaning, Food Handling
			Salt and Pepper Shakers Set, DWTS DANWEITESI Salt Shaker with Stainless Lid-Glass Spice Jars Kitchen Gadgets, Clear to
4/16/2025 114-3389102-2391422	5310		Know When to Fill, Farmhouse Salt Pepper Shakers Cute Kitchen Essentials Decoration
4/16/2025 114-3389102-2391422	5310		Scotch Heavy Duty Shipping Packing Tape, Clear, Shipping and Packaging Supplies, 1.88 in. x 54.6 yd., 6 Tape Rolls
4/16/2025 114-6009454-8623464	5660	127.05	The Great Gatsby (Masterpiece Library Edition)
4/16/2025 112-2234011-7072219	5650	47.10	Un nombre para tu isla
4/15/2025 114-1789720-3802603	5660	86.73	50 Japanese Candy & Snack box set 10 Japanese Kitkat assortment and 40 popular Sweets (GIFT BOX)
4/15/2025 114-1789720-3802603	5660		Swiss Miss Milk Chocolate Flavor Hot Cocoa Mix, 1.38 oz. 50-Count
4/15/2025 114-1789720-3802603	5660		Royal Palillos UV Treated 120 Sets Premium Disposable Bamboo Chopsticks Sleeved and Separated
4/15/2025 114-1789720-3802603	5660		Goldfish Crackers Big Smiles Variety Pack with Cheddar, Colors, and Pretzels, Snack Packs, 30 Ct
4/15/2025 114-1789720-3802603	5660		Frito Lay Fun Times Mix Variety Pack, (Pack of 40)
4/15/2025 114-3683877-9589047	5660	211.61	Skyward (The Skyward Series)
			Watch Me Deluxe Limited Edition: A Good Morning America YA Book Club Pick (The Shatter Me Series: The New Republic,
4/15/2025 114-3683877-9589047	5660		1)
			70 Pcs Big Bright Craft Buttons Colorful Large Beads Button Vivid Colors Geometric Shaped Buttons Large Beads Button
4/15/2025 113-5109966-1149009	6055	9.38	Lacing Threading for Arts DIY Crafts Projects Crochet Knitting Gifts
			Live Assorted Succulent Cuttings   UNROOTED Succulent Cuttings   Starter Indoor House Plants for Bulk Home, Garden
4/15/2025 113-1671755-6179434	5602	47.48	or DIY Gift (25 Pack)
			zzhxkjhky 8 Pcs Raffle Boxes Cardboard Box with Slot for Ticket and Removable Header, 6 x 6 x 6 Inch Ballot Box Donation
4/15/2025 114-9625005-3887462	5601.01	11.99	Box Charity Box for Collecting Business Card Voting Contest (White, 8 PCS)
			Edward Tools Long Nose Pliers with Side Cutter 6" - 2 Pack - Drop forged steel - Polished rust proof finish - Extra strength
4/14/2025 111-2202848-9741013	5320	9.95	well aligned side cutter - Smooth action needle nose pliers
4/11/2025 113-5368607-6716203	5602		DouxiE 200pcs Rare Mixed Mini Succulents Seeds for Bonsai & Ornamental Plants - Grow Your Stunning Garden
4/11/2025 114-7888774-8784227			Out of Darkness
4/11/2025 114-7267806-2701840			Nineteen Minutes
4/10/2025 114-1331390-5069060			Crystalware, Beverage Paper Napkins, 1 Ply Cocktail Napkin, Bulk Package, White (1000-Napkins)
4/10/2025 114-9853748-0997025	5610	16.02	Bounty Paper Napkins, White, 200 Count
			25 Pack White Scrunchies for Tie Dye Kit Party Supplies, White Cotton Hair Elastic Ponytail Holder Hair Scrunchies for
4/9/2025 114-3881401-9365849	5601	86.16	Women
			RJMBMUP 24 Pcs White Cotton Bandana Plain Solid Large Headband Head Wrap Handkerchiefs Hair Accessories Tie Dye
4/9/2025 114-3881401-9365849	5601		Party Supplies
			7 Colors Tie Dye Kit, 13.52oz Jumbo-Size Fabric Dye for Family Friends Groups Party Supplies, 59 Pack Tie Dye Kit for
4/9/2025 114-3881401-9365849			Women, Kids, Men by Vanstek
4/9/2025 114-3881401-9365849	5601		Silkfly 10 Pairs White Cotton Socks for Tie Dye White Crew Ankle Socks Tie Dye kit Party Supplies(Large)
			Meredmore Bulk Self Adhesive gems Jewels for Kids Craft Colorful Crystal platback Stick on and Rhinestones 10Shapes
4/8/2025 113-4726465-3975461	5620	11.04	
4/8/2025 113-4726465-3975461	5620	11.04	Size : 8mm to 20mm with Glue Stickers Sequins for Arts Projects (Color at Random)

			Fixwal 6 Pack Black Table Cloth for Rectangle Table, 70 x 120 Inch Polyester Fabric Tablecloths Rectangular Table Covers
4/7/2025 114-8972260-7654648	5602	386.96	6-8ft for Party, Banquet, Dining, Wedding, Graduation
4/7/2025 114-8972260-7654648	5602		E-Z UP Ambassador Instant Pop Up Canopy Tent, 10' x 10', Roller Bag and 4 Piece Spike Set, White
4/2/2025 114-2299359-2378615	5601	129.05	Value Pack of 120 Food Safe Paint Brushes for PYO Cookies
			Origami Paper - Stripes and Solids 6" - 96 Sheets: Tuttle Origami Paper: Origami Sheets Printed with 8 Different Patterns:
4/2/2025 114-2299359-2378615	5601		Instructions for 6 Projects Included (Tuttle Specials)
			ESRICH 18 Set Mini Acrylic Paint Kit, Minis Stretched Canvas with Easel, Acrylic Paint Strips, Palettes, Painting Brushes,
4/2/2025 114-2299359-2378615	5601		Mini Canvas and Easel Set for Kids Artists Beginner,Gifts
			ESRICH 24 Set Mini Acrylic Paint Kit, Mini Stretched Canvas with Easel, Valentines Day Gifts, Acrylic Paint Strips, Paint
4/2/2025 114-2299359-2378615	5601		Palettes, Painting Brushes, Mini Canvas and Easel Set for Kids Artists Beginner
			Japanese Origami for Beginners Kit: 20 Classic Origami Models: Kit with 96-page Origami Book, 72 Origami Papers and
4/2/2025 114-2299359-2378615	5601		Instructional Videos: Great for Kids and Adults!
			Somioco100 pcs Clear 7X12 in Cello Cellophane Bags Poly Treat Bags 1.5 Mil for Gift Wrapping, Bakery, Cookie, Candies,
4/2/2025 114-2299359-2378615	5601		Toast, Dessert, Party Favors Packaging with Color Twist Ties
4/2/2025 114-2299359-2378615	5601		Food Coloring for Cookie Decorating PYO Edible Paint Palettes 36 Pouch - Pastel
			S&O 300gsm 4x6" Postcard Paper Cardstock(Both Sides Blank) For Art or Clear Thank Notes for Mailing-Set of 60 White
4/2/2025 113-2612244-9565806	5660	16.98	Blank Invitation Sheets, Printable Stationery Set, Bulk greeting Cards Pack
			CXIIPOL 100 Pack Watercolor Paper Postcards 4x6 Inch, 140 lb/300 GSM 100% Pure Cotton Watercolor Paper Blank
4/2/2025 113-2612244-9565806	5660		Postcards for Art Painting Creative Thank Notes, Mailing, Painting Gift Cards
4/1/2025 114-2408931-1479418	5602	221.16	Link2Home Cord Reel 80 ft. Extension Cord 4 Power Outlets - 14 AWG SJTW Cable. Heavy Duty High Visibility Power Cord.

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# Amazon Transaction Details April

Order Date Order ID	PO Number	Order Subtota	Title
	· · ·		BLACK+DECKER 25 Ft. Retractable Extension Cord Reel With 4 Outlets, 2 USB Ports, Multi-Plug Extension, On/Off Switch
4/1/2025 114-2408931-1479418	5602		& Heavy-Duty 16AWG SJT Cable
4/1/2025 113-7149531-8815402	5660	137.13	Sunrise on the Reaping (A Hunger Games Novel) (The Hunger Games)
4/1/2025 114-7428638-4734623	5602	386.96	E-Z UP Ambassador Instant Pop Up Canopy Tent, 10' x 10', Roller Bag and 4 Piece Spike Set, White
			Fixwal 6 Pack Black Table Cloth for Rectangle Table, 70 x 120 Inch Polyester Fabric Tablecloths Rectangular Table Covers
4/1/2025 114-7428638-4734623	5602		6-8ft for Party, Banquet, Dining, Wedding, Graduation
	Total	3,545.37	

		Basalt Regional Library Dis	strict 2025 Grant	Spending Summary by E	Budge	t	
Date	Vendor	Expense	Budget Code	Budget Description	Amount		Grant
4/11/2025	American Red Cross	Training	5260	Staff	\$	897.50	CSD Safety
SUBTOTAL					\$	897.50	
2/3/2025	Cave Sim	Cave sim program	5601.02	Teen Summer Reading	\$	2,630.54	Alpine Bank
2/3/2025	Cave Sim	Cave sim program	5601.02	Teen Summer Reading	\$	755.55	Contributions - Nonrestricted
SUBTOTAL					\$	3,386.09	
1/8/2025	Amazon	Menstrual supplies	5610	Adult Programming	\$	13.66	Friends
1/17/2025	Amazon	menstrual supplies	5610	Adult Programming	\$	40.85	Friends
1/17/2025	Amazon	diapers	5610	Adult Programming	\$	27.70	Friends
2/5/2025	Amazon	menstrual supplies	5610	Adult Programming	\$	7.49	Friends
2/17/2025	Amazon	menstrual supplies	5610	Adult Programming	\$	22.77	Friends
2/25/2025	Amazon	menstrual and diaper supplies	5610	Adult Programming	\$	94.59	Friends
2/25/2025	Amazon	menstrual supplies	5610	Adult Programming	\$	66.21	Friends
3/27/2025	Amazon	menstrual supplies	5610	Adult Programming	\$	44.52	Friends
SUBTOTAL					\$	317.79	
1/14/2025	Aspen Science Center	Whatlow Stem	5620	Kids Programming	\$	210.00	Library Trust
3/10/2025	Aspen Science Center	Whatlow Stem	5620	Kids Programming	\$	220.00	Library Trust
4/22/2025	Aspen Science Center	Whatlow Stem	5620	Kids Programming	\$	220.00	Library Trust
SUBTOTAL					\$	650.00	
5/2/2025	Valley Hopper	Tour/trip	5640	Music Program	\$	1,700.00	Friends
3/7/2025	City Market	Food & drink for concert	5640	Music Program	\$	248.86	Music Circle
3/21/2025	City Market	Food & drink for concert	5640	Music Program	\$	30.05	Music Circle
5/2/2025	City Market	Food & drink for concert	5640	Music Program	\$	174.86	Music Circle
2/8/2025	Quartet Nuevo	Lodging for Quartet Nuevo	5640	Music Program	\$	27.90	TourWest/Weststaf
3/20/2025	Sol De Valley	Ad in Sol De Valle	5640	Music Program	\$	45.00	TourWest/Weststaf
4/1/2025	Jarabe Mexicano	Loding & artistic fee	5640	Music Program	\$	2,003.35	TourWest/Weststaf

SUBTOTAL					\$ 4,230.02	
4/15/2025	The Whole Empanada	Food	5650	Spanish Language	\$ 380.00	Friends
4/15/2025	City Market	Drinks	5650	Spanish Language	\$ 15.83	Friends
4/15/2025	City Market	Drinks	5650	Spanish Language	\$ 15.83	Friends
4/15/2025	Timbos Pizza	Food	5650	Spanish Language	\$ 27.00	Friends
5/6/2025	The Whole Empanada	Food	5650	Spanish Language	\$ 190.00	Friends
5/6/2025	City Market	Food	5650	Spanish Language	\$ 5.96	Friends
SUBTOTAL					\$ 634.62	
2/9/2025	New York Pizza	Teen Program	5660	Teen Programming	\$ 111.06	Ayres
2/17/2025	Amazon	Teen Program	5660	Teen Programming	\$ 286.99	Ayres
2/18/2025	Georgina Levy	Babysitting	5660	Teen Programming	\$ 400.00	Contributions - Restricted
1/2/2025	Amazon	book club	5660	Teen Programming	\$ 71.40	Library Trust
1/2/2025	Amazon	book club	5660	Teen Programming	\$ 473.20	Library Trust
1/7/2025	Amazon	book club	5660	Teen Programming	\$ 224.70	Library Trust
1/13/2025	City market	Teen Cafe	5660	Teen Programming	\$ 11.10	Library Trust
1/14/2025	NESPRESSO	Teen Cafe	5660	Teen Programming	\$ 47.33	Library Trust
1/15/2025	Amazon	Book Club	5660	Teen Programming	\$ 281.61	Library Trust
1/15/2025	Amazon	Book Club	5660	Teen Programming	\$ 81.51	Library Trust
1/17/2025	Amazon	Book Club	5660	Teen Programming	\$ 108.60	Library Trust
2/18/2025	Amazon	Book Club	5660	Teen Programming	\$ 175.80	Library Trust
2/27/2025	Amazon	Book Club	5660	Teen Programming	\$ 105.48	Library Trust
3/11/2025	Amazon	Book Club	5660	Teen Programming	\$ 60.13	Library Trust
4/1/2025	Amazon	Book Club	5660	Teen Programming	\$ 137.13	Library Trust
4/8/2025	City Market	Teen Cafe	5660	Teen Programming	\$ 10.07	Library Trust
4/11/2025	Amazon	Book Club	5660	Teen Programming	\$ 169.05	Library Trust
4/15/2025	Amazon	Book Club	5660	Teen Programming	\$ 211.61	Library Trust
4/16/2025	Amazon	Book Club	5660	Teen Programming	\$ 127.05	Library Trust
4/24/2025	Amazon	Book Club	5660	Teen Programming	\$ 9.99	Library Trust
5/6/2025	Amazon	Book Club	5660	Teen Programming	\$ 23.44	Library Trust
5/12/2025	Amazon	Book Club	5660	Teen Programming	\$ 131.70	Library Trust
SUBTOTAL					\$ 3,258.95	

2/27/2025	Ingram	Book Club	6030	Juvenile Fiction	\$ 59.79	Library Trust
3/3/2025	Ingram	Book Club	6030	Juvenile Fiction	\$ 59.79	Library Trust
SUBTOTAL					\$ 119.58	
3/10/2025	Overdrive	Ebook & Audiobooks	6320	Overdrive	\$ 176.98	State Grants
3/12/2025	Overdrive	Ebook & Audiobooks	6320	Overdrive	\$ 1,946.32	State Grants
SUBTOTAL					\$ 2,123.30	
3/5/2025	Office Outfitters	Final Payment	8310.18	Furniture and Fixtures	\$ 13,027.27	Furniture
SUBTOTAL					\$ 13,027.27	
	5260	Staff	\$ 897.50			
	5601.02	Teen Summer Reading	\$ 3,386.09			
	5610	Adult Programming	\$ 317.79			
	5620	Kids Programming	\$ 650.00			
	5640	Music Program	\$ 4,230.02			
	5650	Spanish Language	\$ 634.62			
	5660	Teen Programming	\$ 3,258.95			
	6030	Juvenile Fiction	\$ 119.58			
	6320	Overdrive	\$ 2,123.30			
	8310.18	Furniture and Fixtures	\$ 13,027.27			
		TOTAL	\$ 28,645.12			

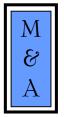
Basalt Regional Library District 2025 Grant Spending Summary by Grant								
Date	Vendor	Expense	Budget Code	Budget Description	Amount		Grant	
2/3/2025	Cave Sim	Came sim program	5601.02	Teen Summer Reading	\$	2,630.54	Alpine Bank	
SUBTOTAL					\$	2,630.54		
2/9/2025	New York Pizza	Teen Program	5660	Teen Programming	\$	111.06	Ayres	
2/17/2025	Amazon	Teen Program	5660	Teen Programming	\$	286.99	Ayres	
SUBTOTAL					\$	398.05		
SUBTOTAL	Cave Sim	Cave sim program	5601.02	Teen Summer Reading	\$	755.55	Contributions - Nonrestricted	
					\$	755.55		
2/18/2025	Georgina Levy	Babysitting	5660	Teen Programming	\$	400.00	Contributions - Restricted	
SUBTOTAL					\$	400.00		
4/11/2025	American Red Cross	Training	5260	Staff	\$	897.50	CSD Safety	
SUBTOTAL					\$	897.50		
					1			
1/8/25	Amazon	Menstrual supplies	5610	Adult Programming	\$	13.66	Friends	
1/17/2025	Amazon	menstrual supplies	5610	Adult Programming	\$	40.85	Friends	
1/17/2025	Amazon	diapers	5610	Adult Programming	\$		Friends	
2/5/2025	Amazon	menstrual supplies	5610	Adult Programming	\$	7.49	Friends	
2/17/2025	Amazon	menstrual supplies	5610	Adult Programming	\$	22.77	Friends	
2/25/2025 2/25/2025	Amazon	menstrual and diaper supplies menstrual supplies	5610 5610	Adult Programming Adult Programming	\$ \$	94.59 66.21	Friends Friends	
3/27/2025	Amazon Amazon	menstrual supplies	5610	Adult Programming	\$ \$		Friends	
4/15/2025		Food	5650	Spanish Language	\$ \$	380.00	Friends	
4/15/2025	The Whole Empanada City Market	Drinks	5650	Spanish Language	\$ \$	15.83	Friends	
4/15/2025	City Market	Drinks	5650	Spanish Language	\$	15.83	Friends	
4/15/2025	Timbos Pizza	Food	5650	Spanish Language	\$	27.00	Friends	
5/2/2025	Valley Hopper	Tour/trip	5640	Music Program	\$	1,700.00	Friends	
5/6/2025	The Whole Empanada	Food	5650	Spanish Language	\$	-	Friends	
5/6/2025	City Market	Food	5650	Spanish Language	\$		Friends	

SUBTOTAL					\$ 2,652.41	
					<b>/</b>	
3/5/2025	Office Outfitters	Final Payment	8310.18	Furniture and Fixtures	\$ 13,027.27	Furniture
SUBTOTAL					\$ 13,027.27	
1/2/2025	Amazon	book club	5660	Teen Programming	\$ 71.40	Library Trust
1/2/2025	Amazon	book club	5660	Teen Programming	\$ 473.20	Library Trust
1/7/2025	Amazon	book club	5660	Teen Programming	\$ 224.70	Library Trust
1/13/2025	City market	Teen Cafe	5660	Teen Programming	\$ 11.10	Library Trust
1/14/2025	Aspen Science Center	Whatlow Stem	5620	Kids Programming	\$ 210.00	Library Trust
1/14/2025	NESPRESSO	Teen Cafe	5660	Teen Programming	\$ 47.33	Library Trust
1/15/2025	Amazon	Book Club	5660	Teen Programming	\$ 281.61	Library Trust
1/15/2025	Amazon	Book Club	5660	Teen Programming	\$ 81.51	Library Trust
1/17/2025	Amazon	Book Club	5660	Teen Programming	\$ 108.60	Library Trust
2/18/2025	Amazon	Book Club	5660	Teen Programming	\$ 175.80	Library Trust
2/27/2025	Ingram	Book Club	6030	Juvenile Fiction	\$ 59.79	Library Trust
2/27/2025	Amazon	Book Club	5660	Teen Programming	\$ 105.48	Library Trust
3/3/2025	Ingram	Book Club	6030	Juvenile Fiction	\$ 59.79	Library Trust
3/10/2025	Aspen Science Center	Whatlow Stem	5620	Kids Programming	\$ 220.00	Library Trust
3/11/2025	Amazon	Book Club	5660	Teen Programming	\$ 60.13	Library Trust
4/1/2025	Amazon	Book Club	5660	Teen Programming	\$ 137.13	Library Trust
4/8/2025	City Market	Teen Cafe	5660	Teen Programming	\$ 10.07	Library Trust
4/11/2025	Amazon	Book Club	5660	Teen Programming	\$ 169.05	Library Trust
4/15/2025	Amazon	Book Club	5660	Teen Programming	\$ 211.61	Library Trust
4/16/2025	Amazon	Book Club	5660	Teen Programming	\$ 127.05	Library Trust
4/24/2025	Amazon	Book Club	5660	Teen Programming	\$ 9.99	Library Trust
4/22/2025	Aspen Science Center	Whatlow Stem	5620	Kids Programming	\$ 220.00	Library Trust
5/6/2025	Amazon	Book Club	5660	Teen Programming	\$ 23.44	Library Trust
5/12/2025	Amazon	Book Club	5660	Teen Programming	\$ 131.70	Library Trust
SUBTOTAL					\$ 3,230.48	
			_			
3/7/2025	City Market	Food & drink for concert	5640	Music Program	\$ 248.86	Music Circle
3/21/2025	City Market	Food & drink for concert	5640	Music Program	\$ 30.05	Music Circle
5/2/2025	City Market	Food & drink for concert	5640	Music Program	\$ 174.86	Music Circle
SUBTOTAL					\$ 453.77	

3/10/2025	Overdrive	Ebook & Audiobooks	6320	Overdrive	\$ 176.98	State Grants
3/12/2025	Overdrive	Ebook & Audiobooks	6320	Overdrive	\$ 1,946.32	State Grants
SUBTOTAL					\$ 2,123.30	
2/8/2025	Quartet Nuevo	Lodging for Quartet Nuevo	5640	Music Program	\$ 27.90	TourWest/Weststaf
	Sol De Valley	Ad in Sol De Valle	5640	Music Program	\$ 45.00	TourWest/Weststaf
	Jarabe Mexicano	Loding & artistic fee	5640	Music Program	\$ 2,003.35	TourWest/Weststaf
SUBTOTAL		Ŭ Ŭ		Ŭ	\$ 2,076.25	
	Alpine Bank	\$ 2,630.54				
	Ayres	\$ 398.05				
	Contributions - Nonrestricted	\$ 755.55				
	Contributions - Restricted	\$ 400.00				
	CSD Safety	\$ 897.50				
	Friends	\$ 2,652.41				
	Furniture	\$ 13,027.27				
	Library Trust	\$ 3,230.48				
	Music Circle	\$ 453.77				
	State Grants	\$ 2,123.30				
	TourWest/Weststaf	\$ 2,076.25				
	TOTAL	\$ 28,645.12				

MCMAHAN AND ASSOCIATES, L.L.C.

Certified Public Accountants and Consultants



WEB SITE: <u>WWW.MCMAHANCPA.com</u>

MAIN OFFICE: (970) 845-8800

To the Board of Trustees Basalt Regional Library District Basalt, Colorado

We have audited the financial statements of Basalt Regional Library District for the year ended December 31, 2024. Professional standards require that we provide you with the following information related to our audit.

# **Qualitative Aspects of Accounting Policies**

The District's management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in the Notes to the audited 2024 financial statements. In 2024, the District adopted GASB Statement No. 101, *Compensated Absences*, which requires the recognition of estimated liabilities for sick leave to be used in future periods regardless of termination payout policies. There were no other new accounting policies, and the application of existing policies was not changed during the year. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. There are no significant transactions that have been recognized in the financial statements in a different period than when the transaction occurred.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

- Estimating useful lives of capital assets, in connection with the calculation of depreciation, which is based on industry practice, management's experience, and perceived use of asset categories.
- Estimating allowances for uncollectible receivables (for past due fees, fines, and material returns) at December 31, 2024, based on management's experience with customers, together with actual collections since year-end.
- Estimating future usage of accrued sick leave in calculated compensated absences liability.

We evaluated the key factors and assumptions used to develop the useful lives used in determining depreciation and found that it is reasonable in relation to the financial statements taken as a whole.

# Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

# Member: American Institute of Certified Public Accountants

Avon, Colorado

# **Preliminary Draft**

To the Board of Trustees Basalt Regional Library District Basalt, Colorado Page 2

### **Corrected and Uncorrected Misstatements**

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has identified and corrected all such misstatements prior to finalization of the 2024 audited financial statements.

The following material misstatements detected as a result of audit procedures were corrected:

- Record capital asset additions (\$729,539)
- Record current year depreciation on capital assets (\$406,243)

The above entries were necessary to convert the District's accounting records from the modified accrual basis (i.e., budget basis) to the full accrual basis of accounting.

### Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

### Management Representations

As is required in an audit engagement we have requested certain representations from management that are included in the management representation letter.

### Recommendations

In planning and performing our audit of the financial statements of the District as of and for the year ended December 31, 2024, we noted the following opportunity for improvement of internal controls and day-to-day operations, which is presented for your consideration below.SEC Reporting for Municipal Bond Issues

### SEC Reporting for Municipal Bond Issues

The Securities and Exchange Commission ("SEC") has imposed rules requiring issuers of governmental securities to report financial and operational information and notices of material events to nationally recognized municipal securities information repositories and to a state information repository, if one exists. Consequently, the District is responsible for compliance with this SEC ruling in respect of their bond issues until such time as the bonds mature or are otherwise retired. The District 2012 Bonds did not have financial disclosures filed timely with the Electronic Municipal Market Access ("EMMA") system in accordance with the SEC Rule 15c2-12 for fiscal year 2023.

District management has posted all required information relating to the 2023 fiscal year to EMMA, prior to the date of this letter. We recommend the District file annually by July 31 of the subsequent year to ensure compliance.

# **Preliminary Draft**

To the Board of Trustees Basalt Regional Library District Basalt, Colorado Page 3

This report is intended solely for the information and use of the Board of Directors, management, and others within the organization and is not intended to be, and should not be, used by anyone other than those specified parties.

Sincerely,

McMahan and Associates, L.L.C. Avon, Colorado



Financial Statements December 31, 2024

### Basalt Regional Library District Financial Report December 31, 2024

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MCMAHAN AND ASSOCIATES, L.L.C.

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#### INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees Basalt Regional Library District Basalt, Colorado

#### **Report on the Audit of the Financial Statements**

#### Opinions

We have audited the accompanying financial statements of the governmental activities, the discretely presented component units, and each major fund of Basalt Regional Library District (the "District"), as of and for the year ended December 31, 2024, which collectively comprise the District's basic financial statements as listed in the Table of Contents, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the discretely presented component units, and each major fund, of Basalt Regional Library District, as of December 31, 2024 and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America ("U.S. GAAP").

#### **Basis for Opinions**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America ("U.S. GAAS"). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of Basalt Regional Library District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### Responsibilities of Management for the Financial Statements

Basalt Regional Library District's management is responsible for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for one year after the date that the financial statements are issued.

### Member: American Institute of Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT To the Board of Trustees Basalt Regional Library District Basalt, Colorado

#### Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with U.S. GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with U.S. GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

#### **Required Supplementary Information**

U.S. GAAP require that the Management's Discussion and Analysis in Section B be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with U.S. GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information provide any assurance.

The budgetary comparison information in section E is not a required part of the basic financial statements but is supplementary information required by U.S. GAAP. The budgetary comparison information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with U.S. GAAS. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

INDEPENDENT AUDITOR'S REPORT To the Board of Trustees Basalt Regional Library District Basalt, Colorado

#### Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Basalt Regional Library District's basic financial statements. The individual fund budgetary comparisons in Section F are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The individual fund budgetary comparison is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with U.S. GAAS. In our opinion, the information in Section F is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

McMahan and Associates, L.L.C. Avon, Colorado



Management's Discussion and Analysis

### Basalt Regional Library District Management's Discussion and Analysis

As management of Basalt Regional Library District (the "District"), we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended December 31, 2024.

#### **Financial Highlights**

- The assets of the District exceeded its liabilities by \$10,231,668 at the close of the most recent fiscal year end. The unrestricted net position, which represents the amounts available to meet the District's ongoing obligations to citizens and creditors, was \$2,013,118.
- The District's total net position increased by \$802,672.
- At the end of the current fiscal year, unrestricted fund balance for the general fund was \$1,398,771 or 70% of total general fund expenditures.

#### **Overview of the Financial Statements**

This discussion and analysis provided here are intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements comprise of two components: Government-wide financial statements and Notes to the Financial Statements.

**Government-wide financial statements:** The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The Statement of Net Position presents information on all the District's assets and liabilities, and deferred inflows/outflows of resources, with the difference between the two reported as Net Position. Over time, increases or decreases in Net Position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The Statement of Activities presents information showing how the government's Net Position changed during the most recent fiscal year. All changes in Net Position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

The governmental activity of the District is library services. There are currently no business-type activities of the District, and the District discretely presents several component units, non-profit organizations formed exclusively for the benefit of, to perform the functions of, or to carry out the charitable and educational purposes of the District.

The government-wide financial statements can be found on pages C1 and C2 of this report.

**Fund financial statements:** A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The District currently has three funds, the General Fund, the Debt Service Fund, and the Capital Reserve Fund, which are governmental funds.

**Governmental funds:** Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

### **Overview of the Financial Statements (continued)**

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

**Notes to the Financial Statements:** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The Notes to the Financial Statements can be found in section D of this report.

#### **Government-wide Financial Analysis**

As noted earlier, net position over time may serve as a useful indicator of a government's financial Position.

Almost all of the District's revenue was from property taxes (see the Notes to the Financial Statements). Most of the District's assets are reflected in the investment in capital assets (i.e., buildings, books, furniture, fixtures, and equipment). Capital assets account for 60% of the total assets. The District uses these assets to provide services to its citizens. Accordingly, these assets are not an available source for payment of future spending. Of the remaining net position, 3% of the governmental activities annual budget is restricted for use in the event of an emergency.

	2024	#NAME?
Assets:		
Current and other assets	\$ 5,876,494	\$ 6,310,916
Capital assets	8,862,793	8,539,497
Total Assets	14,739,287	14,850,413
Liabilities:		
Other liabilities	76,518	94,566
Long-term liabilities	1,742,124	2,522,314
Total Liabilities	1,818,642	2,616,880
Deferred Inflows of Resources:		
Unavailable revenue	2,688,918	2,804,537
Total Deferred Inflows of Resources	2,688,918	2,804,537
Net Position:		
Investment in capital assets	7,187,793	6,064,497
Restricted	1,030,757	951,910
Unrestricted	2,013,177	2,412,589
Total Net Position	\$ 10,231,727	\$ 9,428,996

#### **Basalt Regional Library District's Net Position**

Approximately 70% of the District's Net Position reflects its investment in capital assets, which includes construction in progress, buildings, equipment, land, vehicles, and books and periodicals. The increase in the District's investment in capital assets is largely to due current year depreciation expense being less than capital asset additions and principal payments on debt.

### **Government-wide Financial Analysis (continued)**

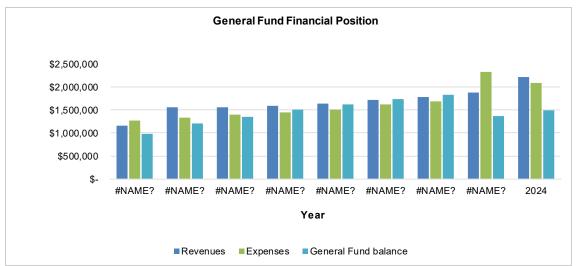
Revenues:	2024	#NAME?
Program revenues:		
Collection revenue	\$ 16,431	\$ 19,061
Operating grants and contributions	34,896	77,079
General revenues:		
Property taxes	2,885,927	2,470,907
Specific ownership taxes	114,062	120,861
Earnings on investments	196,338	192,107
Other income	471	2,311
Total Revenues	3,248,125	2,882,326
Expenses:		
Personnel services	1,278,607	1,077,385
Supplies	172,501	184,240
Operating expenses	159,371	119,195
Contracted services	141,378	144,846
Repairs and maintenance	39,312	33,382
Library programs	82,270	77,217
Treasurer's fee	108,785	94,840
Depreciation and amortization	406,243	389,897
Interest on long-term debt	56,927	74,469
Total Expenses	2,445,394	2,195,471
Change in Net Position	802,731	686,855
Net Position - Beginning	9,428,996	8,742,141
Net Position - Ending	\$ 10,231,727	\$ 9,428,996

#### Basalt Regional Library District's Change in Net Position

The increase in net position is mainly attributable to increased valuations of taxable properties in Eagle and Pitkin counties leading to more property tax revenues and conservative spending. Property taxes were the most significant source of general revenues for the District accounting for approximately 88.8% of revenues in 2024, compared to 85.7% in 2023. Specific ownership taxes, which consist of vehicle taxes collected at the Counties, were also a significant source of revenue accounting for 3.51% of total revenues.

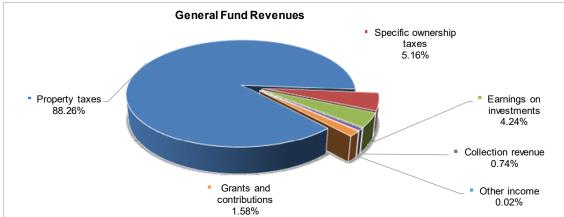
### Financial Analysis of the District's Funds

As mentioned earlier, the District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The District had the following changes in its General Fund for the years 2016 through 2024:



The fund balance of the District's General Fund increased \$127,049 in 2024 and had an ending fund balance of \$1,497,869. Revenues increased \$338,112 from 2023, largely due to an increase in the assessed valuations for taxable property in Eagle and Pitkin counties, offset by the sunset of the 2016 mill levy overrides. Expenditures, which included transfers out of \$90,000 to support ongoing capital projects, increased \$263,713 from 2023, due to the ability for the District to fill open and budgeted positions which increased personnel costs.

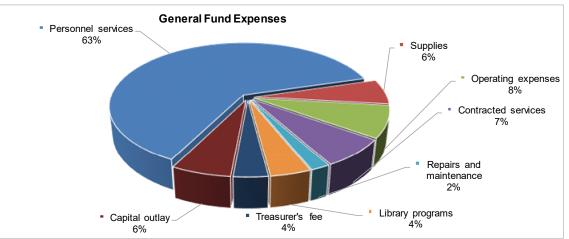
The following chart represents the District's 2024 General Fund revenues:



Property taxes make up the largest source of revenue for the District.

### **Financial Analysis of the District's Funds**

The following chart represents the District's 2024 expenditures:



The District's General Fund expenditures and transfers out to the Capital Reserve Fund increased 15.2%. Personnel services (wages, retirement, health insurance, etc.) made up the largest source of expenditures for the District.

### **General Fund Budgetary Highlights**

The District's 2024 budget was approved at the end of 2023. The District did not amend its budget for 2024. Significant budget variances were as follows:

	Final		Variance From Final	
	Budget	Actual	Budget	Reason
Expenditures: Operating expenses	251,304	159,371	91,933	\$80,000 savings due to conservative budgeting of grant expenditures

### **Capital Assets**

The District's had a net investment in capital of assets of \$8,862,793 at the end of 2024. Additional information as well as a detailed classification of the District's net capital assets can be found in the Notes to the Financial Statements in section D of this report.

### **Next Year's Budgets**

The District had \$1,497,869 of general fund balance at the end of the current fiscal year. The District's 2025 budget anticipates a beginning general fund balance of \$1,520,852. The 2025 budget also anticipates revenues of \$2,125,109 and expenditures, which include transfers out, of \$2,422,823.

#### **Request for Information**

This financial report is designed to provide a general overview of the District's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Basalt Regional Library District, 99 Midland Avenue, Basalt, CO 81621 or you may call 970-927-4640.



**Basic Financial Statements** 

#### Basalt Regional Library District Governmental Funds Balance Sheet / Statement of Net Position December 31, 2024

				overnment			Compo	nent Units
	- ·		Capital	Governmental				Basalt
	General Fund	Debt Service Fund	Reserve Fund	Balance Sheet	Adjustments	Statement of Net Position	Friends of the Library	Regional Library Trust
Assets:		<u> </u>		Oncer	Aujustinentis	Net i oblion		
Cash and cash equivalents	-	249,736	-	249,736	-	249,736	12,759	12,984
Investments	1,129,835	108,504	1,671,022	2,909,361	-	2,909,361	-	-
Cash with County Treasurer	10,013	-	-	10,013	-	10,013	-	-
Due (to) from other funds	416,132	590,517	(1,006,649)	-	-	-	-	-
Accounts receivable, net	1,368	-	-	1,368	-	1,368	-	-
Prepaid expenses	17,098	-	-	17,098	-	17,098	-	-
Property taxes receivable	1,905,770	783,148	-	2,688,918	-	2,688,918	-	-
Capital assets, net of depreciation					8,862,793	8,862,793		
Total Assets	3,480,216	1,731,905	664,373	5,876,494	8,862,793	14,739,287	12,759	12,984
Liabilities:								
Accounts payable and accrued liabilities	76,518	-	-	76,518	-	76,518	-	-
Accrued interest payable	-	-	-	-	6,806	6,806	-	-
Non-current liabilities:								
Due within one year - bonds payable	-	-	-	-	825,000	825,000	-	-
Due in more than one year - bonds payable	-	-	-	-	850,000	850,000	-	-
Due in more than one year - compensated absences					60,318	60,318		
Total Liabilities	76,518		<u> </u>	76,518	1,742,124	1,818,642		<u> </u>
Deferred Inflows of Resources:								
Unavailable revenue - property taxes	1,905,770	783,148		2,688,918		2,688,918	-	
Total Deferred Inflows of Resources	1,905,770	783,148		2,688,918		2,688,918		<u> </u>
Fund Balance/Net Position:								
Fund Balance:								
Nonspendable	17,098	-	-	17,098	(17,098)			
Restricted for:					(			
Emergencies	82,000	-	-	82,000	(82,000)			
Debt service	-	948,757	-	948,757	(948,757)			
Committed for future projects	-	-	664,373	664,373	(664,373)			
Unassigned	1,398,830			1,398,830	(1,398,830)			
Total Fund Balance	1,497,928	948,757	664,373	3,111,058	(3,111,058)			
Total Liabilities, Deferred Inflows of Resources and Fund Balance	3,480,216	1,731,905	664,373	5,876,494	(1,368,934)			

7,187,793	-	-
82,000	-	-
948,757	-	-
2,013,177	12,759	12,984
10,231,727	12,759	12,984

Net Position: Net investment in capital assets Restricted for emergencies Restricted for debt service Unrestricted Total Net Position

The accompanying notes are an integral part of these financial statements.

#### Basalt Regional Library District Statement of Revenues, Expenditures and Changes in Fund Balances / Statement of Activities For the Year Ended December 31, 2024

	Primary Government						Component Units	
	General	Debt Service	Capital Reserve	Total Governmental		Statement of	Friends of	Basalt Regional Library
	Fund	Fund	Fund	Funds	Adjustments	Activities	the Library	Trust
Revenues:								
General revenues:								
Property taxes								
General operating	1,952,347	-	-	1,952,347	-	1,952,347	-	-
Debt service	-	933,580	-	933,580	-	933,580	-	-
Subtotal - Property taxes	1,952,347	933,580	-	2,885,927	-	2,885,927	-	-
Specific ownership taxes	114,062	-	-	114,062	-	114,062	-	-
Earnings on investments	93,791	23,786	78,761	196,338	-	196,338	-	-
Other income	471	-	-	471	-	471	6,586	-
Program income:								
Fines and fees	16,431	-	-	16,431	-	16,431	-	-
Operating grants and contributions	34,896			34,896		34,896		11,075
Total Revenues	2,211,998	957,366	78,761	3,248,125		3,248,125	6,586	11,075
Expenditures/Expenses:								
Personnel services								
	1 010 100			1 012 102	22.077	1 025 070		
Salaries and wages	1,012,102	-	-	1,012,102	22,977	1,035,079	-	-
Payroll taxes	78,723	-	-	78,723	-	78,723	-	-
Payroll service	6,796	-	-	6,796	-	6,796	-	-
Retirement contributions	23,060	-	-	23,060	-	23,060	-	-
Wellness / health insurance	124,650	-	-	124,650	-	124,650	-	-
Colorado FAMLI	9,003	-	-	9,003	-	9,003	-	-
Background checks	1,296	-		1,296		1,296		
Subtotal - Personnel Services	1,255,630	-	-	1,255,630	22,977	1,278,607	-	-
Supplies	126,803	-	-	126,803	45,698	172,501	-	-
Operating expenses	159,371	-	-	159,371	-	159,371	164	8,810
Contracted services	141,378	-	-	141,378	-	141,378	-	-
Repairs and maintenance	39,312	-	-	39,312	-	39,312	-	-
Library programs	82,270	-	-	82,270	-	82,270	-	-
Treasurer's fee	69,360	39,425	-	108,785	-	108,785	-	-
Capital outlay	120,766	-	654,471	775,237	(775,237)	-	-	-
Depreciation and amortization	-	-	-	-	406,243	406,243	-	-
Contributions and donations	-	-	-	-	-	-	4,710	-
Debt service:								
Principal	-	800,000	-	800,000	(800,000)	-	-	-
Interest		60,094		60,094	(3,167)	56,927		
Total Expenditures/Expenses	1,994,890	899,519	654,471	3,548,880	(1,103,486)	2,445,394	4,874	8,810
Excess (Deficiency) of								
Revenues Over Expenses/Expenditures	217,108	57,847	(575,710)	(300,755)	1,103,486	802,731	1,712	2,265
Other Financing Sources (Uses):								
Transfers in (out)	(90,000)	-	90,000	-	-	-	-	-
			· · · · ·					
Total Other Financing Sources (Uses)	(90,000)		90,000					
Change in Fund Balance/Net Position	127,108	57,847	(485,710)	(300,755)	1,103,486	802,731	1,712	2,265
Fund Balance/Net Position:								
Beginning of Year	1,370,820	890,910	1,150,083	3,411,813		9,428,996	11,047	10,719
End of Year	1,497,928	948,757	664,373	3,111,058		10,231,727	12,759	12,984

The accompanying notes are an integral part of these financial statements.



Notes to the Basic Financial Statements

#### Basalt Regional Library District Notes to the Financial Statements December 31, 2024

#### I. Summary of Significant Accounting Policies

The Basalt Regional Library District (the "District"), Basalt, Colorado was incorporated as a special district under Colorado Revised Statutes to provide library services to Basalt and the surrounding areas of Eagle and Pitkin Counties. The District operates under the laws of the State of Colorado and its governed by a Board of Trustees who are appointed jointly by the County Commissioners of Eagle and Pitkin Counties.

The District's financial statements are prepared in accordance with U.S. generally accepted accounting principles ("GAAP"). The Governmental Accounting Standards Board ("GASB") is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). The more significant accounting policies established by GAAP used by the District are discussed below.

#### A. Reporting Entity

The reporting entity consists of (a) the primary government (i.e., the District), and (b) organizations for which the District is financially accountable. The District is considered to be financially accountable for a legally separate organization if it is able to impose its will on that organization or there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the District. Consideration is also given to other organizations that are fiscally, dependent, i.e., unable to adopt a budget, levy tax, or issue debt without approval by the District. Organizations for which the nature and significance of their relationship with the District are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete are also included in the reporting entity.

The accompanying financial statements present the primary government and its component units for which the government is considered to be financially accountable. The discretely presented component units are reported in separate columns in the government-wide financial statements to emphasize that they are legally separate from the District. Each component unit has a fiscal year of December 31.

#### Discretely Presented Component Units

#### Friends of the Library

The Friends of the Library (the "Friends") are responsible for combing through all materials donated to the District. These items are sorted, collected, and priced to raise funds for non-budgeted District projects and programs. The District can impose its will on the Friends. Separate financial statements are not issued for the Friends.

#### **Basalt Regional Library Trust**

The Basalt Regional Library Trust was created to be a grantee for the District when the grantor requires the grantee to be a 501(c)(3). The Trust can also receive financial donations, which funds special projects at the District. The District can impose its will on the Trust. Separate financial statements are not issued for the Trust.

#### B. Government-wide and Fund Financial Statements

The District's basic financial statements include both government-wide (reporting the District as a whole) and fund financial statements (reporting the District's major funds). Both the government-wide and fund financial statements categorize primary activities as either governmental or business type. Currently, the District has only governmental activities.

#### Basalt Regional Library District Notes to the Financial Statements December 31, 2024 (continued)

#### I. Summary of Significant Accounting Policies (continued)

#### B. Government-wide and Fund Financial Statements (continued)

In the government-wide Statement of Net Position, the governmental activities columns are reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The District's Net Position is reported in three parts – net investment in capital assets, restricted net position, and

The government-wide focus is on the sustainability of the District as an entity and the change in the District's net position resulting from the current year's operations.

#### C. Fund Financial Statements

The financial transactions of the District are reported in individual fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise assets, liabilities, fund equity, revenues, and expenditures/expenses.

The fund focus is on current available resources and budget compliance.

The District reports the following major governmental funds:

**General Fund** - This is the District's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

**Debt Service Fund** - The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs, if any. The main source of revenue for this fund is property tax revenue.

*Capital Reserve Fund* - The Capital Reserve Fund is used to account for the accumulation of resources from transfers for approved capital expenditures.

#### D. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

Measurement focus refers to whether financial statements measure changes in current resources only (current financial focus) or changes in both current and long-term resources (long-term economic focus). Basis of accounting refers to the point at which revenues, expenditures or expenses are recognized in the accounts and reported in the financial statements. Financial statement presentation refers to classification of revenues by source, and expenditures or expenses by function.

#### 1. Long-term Economic Focus and Accrual Basis

Governmental activities in the government-wide financial statements use the long-term economic focus and are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred, regardless of the timing of the related cash flows.

#### Basalt Regional Library District Notes to the Financial Statements December 31, 2024 (continued)

#### I. Summary of Significant Accounting Policies (continued)

### D. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (continued)

#### 2. Current Financial Focus and Modified Accrual Basis

The governmental fund financial statements use the current financial focus and are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are generally recognized when the related liability is incurred.

The exception to this general rule is that principal and interest on general longterm debt is recognized when due.

Property taxes, intergovernmental revenues, charges for services, and interest associated with the current fiscal period are all considered to be susceptible to accrual and have been recognized as revenues of the current fiscal period. Expenditure-driven grants are recognized as revenue when qualified expenditures have been incurred and all other grant requirements have been met. All other revenues items are considered to be measurable and available only when cash is received by the District.

#### D. Financial Statement Accounts

#### 1. Cash, Cash Equivalents, and Investments

Cash and cash equivalents are defined as deposits that can be withdrawn at any time without notice or penalty and investments with original maturities of three months or less. Investments are stated at fair value or net asset value. The change in fair value of investments is recognized as an increase or decrease to investment assets and investment income.

The District follows Colorado statutes specifying specific investment instruments meeting defined rating criteria in which local governments may invest, which include:

- Obligations of the United States and certain U.S. government agency securities
- Certain international agency securities
- General obligation and revenue bonds of U.S. local government entities
- Banker's acceptances of certain banks
- Commercial paper
- FDIC-Insured Certificates of Deposit
- Written repurchase agreements collateralized by certain authorized securities
- Certain money market mutual funds
- Guaranteed investment contract
- Local government investment pools

#### Basalt Regional Library District Notes to the Financial Statements December 31, 2024 (continued)

#### I. Summary of Significant Accounting Policies (continued)

#### D. Financial Statement Accounts (continued)

#### 2. Receivables

All property tax and other receivables are reported net of an allowance for uncollectible accounts.

#### 3. Property Taxes

Property taxes are assessed in one year as a lien on the property, but not collected by governmental units until the subsequent year. In accordance with generally accepted accounting principles, the assessed but uncollected property taxes have been recorded as a receivable on the fund financial statements.

#### 4. Prepaid Expenses

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the district-wide and fund financial statements.

#### 5. Capital Assets

Capital assets, which include buildings, equipment, vehicles and infrastructure, are reported in the government-wide financial statements. Capital assets include assets with an individual cost of \$5,000 or more and an estimated useful life in excess of two years. Books and periodicals, although having an individual cost of less than \$5,000, are also considered capital assets. Such assets are recorded at historical cost. Donated capital assets are recorded at acquisiton value.

Books and periodicals are depreciated using the average of the past five years' purchases.

Buildings and equipment are depreciated using the straight-line method over the following estimated useful lives:

Furniture, fixtures and equipment	5 to 10 years
Buildings and improvements	40 years

Total depreciation expense for the fiscal year 2024 was \$406,243.

#### 6. Compensated Absences

The District allows its employees to accumulate paid time off, based on the employee's length of service. Paid time off can be accrued up to a maximum of 240 hours. Paid time off is paid out upon termination up to the maximum accrual. The District also allows its employees to accumulate sick leave. Sick leave is accrued up to a maximum of 48 hours.

The District estimates how much of the leave is more than likely not to be used as paid leave and recognizes that portion as a liability for compensated absences. At December 31, 2024, the estimated value of accumulated paid time off and sick leave was \$60,318.

#### Basalt Regional Library District Notes to the Financial Statements December 31, 2024 (continued)

#### I. Summary of Significant Accounting Policies (continued)

#### D. Financial Statement Accounts (continued)

#### 7. Deferred Inflows of Resources

Deferred inflows of resources represent an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The District has only one item that qualifies for reporting in this category, unavailable revenue from property taxes, reported in the governmental balance sheet and on the Statement of Net Position. This amount is deferred and recognized as an inflow of resources in the period that the amount becomes available.

#### 8. Fund Equity

Governmental accounting standards establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. Fund balance classifications include Non-spendable, Restricted, Committed, Assigned and Unassigned. These classifications reflect not only the nature of funds, but also provide clarity to the level of restriction placed upon fund balance. Fund Balance can have different levels of restraint, such as external versus internal compliance requirements. Unassigned fund balance is a residual classification within the general fund. The general fund should be the only fund that reports a positive unassigned balance. In all other funds, unassigned is limited to negative residual fund balance. For further details of the various fund balance classifications refer to Note I.F.

#### 9. Interfund Transactions

Interfund services provided and used are accounted for as revenues, expenditures, or expenses. Transactions that constitute reimbursements to a fund for expenditures or expenses initially made from it that are properly applicable to another fund, are recorded as "due from other funds" or "due to other funds" on the balance sheet when they are expected to be liquidated within a reasonable amount of time.

#### E. Significant Accounting Policies

#### 1. Use of Estimates

The preparation of financial statements in conformity with GAAP requires the District's management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amount of revenues and expenditures or expenses during the reporting period. Actual results could differ from those estimates.

#### 2. Credit Risk

Receivables in the District's funds are primarily due from other governments. Management believes that the credit risk related to these receivables is minimal.

#### Basalt Regional Library District Notes to the Financial Statements December 31, 2024 (continued)

#### I. Summary of Significant Accounting Policies (continued)

#### E. Significant Accounting Policies (continued)

#### 3. Restricted and Unrestricted Resources

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

#### F. Fund Balance Disclosure

The District classifies governmental fund balances as follows:

1. **Non-spendable** - includes fund balance amounts that cannot be spent either because it is not in spendable form or because of legal or contractual requirements. As of December 31, 2024, \$17,098 was non-spendable.

#### 2. Spendable:

- a. **Restricted** includes fund balance amounts that are constrained for specific purposes which are externally imposed by providers, such as creditors or amounts constrained due to constitutional provisions or enabling legislation. As of December 31, 2024 \$82,000 was restricted for emergencies and \$948,757 for debt service.
- b. Committed includes fund balance amounts that are constrained for specific purposes that are internally imposed by the government through formal action of the highest level of decision making authority which is the Board. The District's original budget legislation begins with combining historical data, assessment of needs for the upcoming year and the Board's platform to review and/or make changes to each department's budget. Before year end, a budgetary committee will meet again with each department for final review and approval of preliminary budget. The Budget is then formally presented to the Board via an advertised public process for their review, revisions and final approval by year end. All subsequent budget requests made during the year, after the Board's approval, must be presented via a public process and again approval by the Board. As of December 31, 2024 \$664,373 was committed for future projects.
- c. Assigned includes spendable fund balance amounts that are intended to be used for specific purposes that are neither considered restricted or committed. Fund Balance may be assigned by the Board or its management designee.
- d. Unassigned includes residual positive fund balance within the General Fund which has not been classified within the other above-mentioned categories. Unassigned fund balance may also include negative balances for any governmental fund if expenditures exceed amounts restricted, committed. As of December 31, 2024, \$1,398,771 was unassigned.

The District uses restricted amounts to be spent first when both restricted and unrestricted fund balance is available unless there are legal documents/contracts that prohibit doing this, such as in grant agreements requiring dollar for dollar spending.

#### Basalt Regional Library District Notes to the Financial Statements December 31, 2024 (continued)

#### I. Summary of Significant Accounting Policies (continued)

#### F. Fund Balance Disclosure (continued)

Additionally, the District would first use committed, then assigned and lastly unassigned amounts of unrestricted fund balance when expenditures are made.

The District does not have a formal minimum fund balance policy. However, the District's budget includes a calculation of a targeted reserve positions, and the Administration calculates targets and report them annually to the Board.

#### II. Reconciliation of Government-wide and Fund Financial Statements

### A. Explanation of certain differences between the governmental funds Balance Sheet to Statement of Net Position

The governmental fund Balance Sheet includes adjustments between *fund balance* – *governmental funds* and *Net Position of governmental activities* as reported in the government-wide Statement of Net Position. One element of the reconciling column accounts for capital assets used in governmental activities that are not financial resources and, therefore, are not reported in the funds. \$8,862,793 represents the net book value of capital assets at December 31, 2024. Long-term liabilities of \$1,735,318 are not due and payable in the current period, and therefore are not reported in the fund financial statements. This amount is made up of \$60,318 related to compensated absences, and \$1,675,000 of bonds payable. \$6,806 represents accrued interest due on long-term debt.

# B. Explanation of certain differences between the governmental funds Statement of Revenue, Expenditures and Changes in Fund Balance and the government-wide Statement of Activities

The governmental fund Statement of Revenues, Expenditures and Changes in Fund Balances includes adjustments between *net change in fund balance of governmental funds* and *changes in Net Position of governmental activities* as reported in the government-wide Statement of Activities. One element of the reconciliation involves the additions of capital assets of \$729,539. These items are reported as expenditures in the governmental funds report. However, in the statement of activities, the cost of these assets is allocated over their estimated useful lives and reported as depreciation expense therefore another reconciling item includes depreciation on fixed assets of \$406,240.

The payments on long-term debt totaled \$800,000 and are expenditures on the governmental funds report. Another element of the reconciliation is the change in accrued interest on long-term debt of \$3,167. The final element of the reconciliation is the change in the accrued compensated absences of \$22,977.

#### Basalt Regional Library District Notes to the Financial Statements December 31, 2024 (continued)

#### III. Stewardship, Compliance, and Accountability

#### A. Budgetary Information

Budgets are adopted on a basis consistent with U.S. generally accepted accounting principles. Annual appropriations are adopted for all funds. Expenditures may not legally exceed appropriations at the fund level. All appropriations lapse at year end. In the fall of each year, the District's Board of Trustees formally adopts a budget with appropriations by fund for the ensuing year pursuant to the Colorado Local Budget Law. The budget for the governmental funds are adopted on a basis consistent with U.S. generally accepted accounting principles (GAAP).

- (1) For the 2024 budget, prior to August 25, the County Assessor sent to the District a certified assessed valuation of all taxable property within the District's boundaries.
- (2) On or before October 15, 2023, the Director submitted to the District's Board of Trustees a recommended budget that detailed the necessary property taxes needed along with other available revenues to meet the District's operating requirements.
- (3) For the 2021 budget, prior to December 15, 2023, the District computed and certified to the County Commissioners a rate of levy that will derive the necessary property taxes as computed in the proposed budget.
- (4) After a required public hearing, the District adopted the proposed budget and an appropriating resolution that legally appropriated expenditures for the upcoming year.
- (5) After adoption of the budget resolution, the District may make the following changes: (a) supplemental appropriations to the extent of revenues in excess of the estimated in the budget; (b) emergency appropriations; and (c) reduction of appropriations for which originally estimated revenues are insufficient.

Taxes levied in one year are collected in the succeeding year. Thus taxes certified in 2023 were collected in 2024 and taxes certified in 2024 will be collected in 2025. Taxes are due on January 1st in the year of collection; however, they may be paid in either one installment (no later than April 30th) or two equal installments (not later than February 28th and June 15th) without interest or penalty. Taxes that are not paid within the prescribed time bear interest at the rate of one percent (1%) per month until paid. Unpaid amounts and the accrued interest thereon become delinquent on June 15th.

Changes enacted by the Colorado Legislature delayed the Certification of County tax rolls. In November 2023, a short term property tax solution was passed during a special session, allowing Counties an extension to December 29, 2023 to provide final assessed valuations. The deadlines for the mill levy certifications was extended from December 15, 2023 to January 5, 2024.

#### B. TABOR Amendment

Colorado voters passed an amendment to the State Constitution, Article X, Section 20 ("TABOR"), which has several limitations, including raising revenue, spending abilities, and other specific requirements of state and local governments. The amendment is complex and subject to judicial interpretation. The District believes it is in compliance with the requirements of the amendment.

#### Basalt Regional Library District Notes to the Financial Statements December 31, 2024 (continued)

#### III. Stewardship, Compliance, and Accountability (continued)

#### B. TABOR Amendment (continued)

One of the requirements of TABOR is for emergency reserves to be used for declared emergencies only. Emergencies, as defined by TABOR, exclude economic conditions, revenue shortfalls, or salary or fringe benefit increases. These reserves are required to be 3% or more of fiscal year revenue (excluding bonded debt service). The District has reserved a portion of its December 31, 2024 year end fund balance in the General Fund for emergencies as required under TABOR in the amount of \$82,000, which is the approximate required reserve at December 31, 2024.

On November 2, 2004, the District's electorate approved the following ballot question:

"Shall Basalt Regional Library District taxes be increased up to \$394,000 annually (for collection in calendar year 2005) and by such additional amounts raised annually thereafter by an ad valorem property tax mill levy imposed for District operations and maintenance at a rate of 1.14 mills (making the District's total mill levy for operations and maintenance 2.06 mills) to pay the costs of District operations and maintenance; and shall the revenue from such taxes constitute permanent voter-approved revenue changes within the meaning of Article X, Section 20 of the Colorado Constitution and an exception to the limitations set forth in Section 29-1-301 of the Colorado Revised Statutes?"

On November 7, 2006, the District's electorate approved the following ballot questions:

"Shall Basalt Library District taxes be increased up to \$175,000, annually (for collection in calendar year 2008) and by such additional amounts raised annually thereafter by an ad valorem property tax mill levy imposed at a rate of up to .55 mills for the costs associated with the operation of the new regional library facility including but not limited to replacement and upkeep of library furnishings and equipment, utilities, books and other library materials and support of library programs and services for the patrons, which increase shall be in addition to the mill levy currently imposed by the District; and shall the revenue from such taxes constitute permanent voter- approved revenue changes within the meaning of Article X, Section 20 of the Colorado Constitution and an exception to the limitations set forth in Section 29-1-3-01 of the Colorado Revised Statues."

"Shall Basalt Regional Library District debt be increased up to \$11,000,000 with a maximum repayment cost of up to \$17,943,600 and shall District taxes be increased up to \$931,000 annually for the purpose of: Purchasing Land within the town of Basalt and the constructing and equipping a new regional library facility. Such Debt to consist of the issuance and payment of general obligation bonds, which shall bear interest at a maximum net effective interest rate not to exceed 5.50% per annum and be issued dated and sold at such time or times, at such prices (at, above or below par) and in such manner and containing such terms, not inconsistent here within, as the board of trustees may determine; shall ad valorem property taxes be levied in any year, without limitation as to rate or amount, to pay the principal of, premium if any, and interest on such bonds as the same become due, which property tax levy shall not extend beyond the year in which the bonds are paid in full; and shall any earnings on the investment of the revenues from such taxes and on any proceeds of such bonds (regardless of amount) constitute a voter-approved revenue change within the meaning of Article X, Section 20 of the Colorado Constitution?"

#### Basalt Regional Library District Notes to the Financial Statements December 31, 2024 (continued)

#### III. Stewardship, Compliance, and Accountability (continued)

#### B. TABOR Amendment (continued)

On November 1, 2016, the District electorate approved the following ballot question:

Shall Basalt Regional Library District Taxes be increased \$350,000 annually for a limited seven-year period (with such voter authorization to expire after tax collection year 2023), through a tax levy imposed at a rate sufficient to produce the amount stated above, which taxes shall be used for the purpose of sustaining and maintaining District operations and services, and building reserves for scheduled capital maintenance?"

#### IV. Detailed Notes on All Funds

#### A. Cash, Cash Equivalents, and Investments

The District's cash, cash equivalents and investments are entirely covered by federal depository insurance ("FDIC") or by collateral held under Colorado's Public Deposit Protection Act ("PDPA"). The FDIC insures the first \$250,000 of the District's deposits at each financial institution. Deposit balances over \$250,000 are collateralized as required by PDPA. As of year-end, the carrying amount of the District's cash, cash equivalents and investments was \$249,736.

At December 31, 2024, the District had no unrealized gains or losses. The District had the following cash, cash equivalents and investments with the following maturities:

			Matu	rities
	Rating	Carrying Less than Amounts one year		One to five years
Primary Government:				
Cash and cash equivalents:				
Checking	Not Rated	\$ 249,736	\$ 249,736	\$-
Investments:				
Investment pool	AAAm	2,909,361	2,909,361	
		\$ 3,159,097		
Component Units:		+ 0,100,001		
Cash and cash equivalents:				
Checking	Not Rated	\$ 25,743	\$-	\$-
		\$ 25,743		

The Investment Pool represents investments in the Colorado Government Liquid Asset Trust ("COLOTRUST") which is a 2a7-like pool. The fair value of the pool is determined by the pool's share price. The District has no regulatory oversight for the pool.

#### Basalt Regional Library District Notes to the Financial Statements December 31, 2024 (continued)

#### IV. Detailed Notes on All Funds (continued)

#### A. Cash, Cash Equivalents, and Investments (continued)

#### Fair Value of Investments

The District measures and records its investments using fair value measurement guidelines established by generally accepted accounting principles. These guidelines recognize a three-tiered fair value hierarchy, as follows:

- Level 1: Quoted prices for identical investments in active markets;
- Level 2: Observable inputs other than quoted market prices; and,
- Level 3: Unobservable inputs.

At December 31, 2024 the District had the following recurring fair value measurements:

#### Primary Government:

#### Investments Measured at Net Asset Value

Colotrust investment pool \$ 2,909,361

Investments classified in Level 1 are valued using prices quoted in active markets for those securities. Investments classified in Level 2 are valued using the following approaches

- U.S. Treasuries, U.S. Agencies, and Commercial Paper: quoted prices for identical securities in markets that are not active;
- Repurchase Agreements, Negotiable Certificates of Deposit, and Collateralized Debt Obligations: matrix pricing based on the securities' relationship to benchmark quoted prices;
- Money Market, Bond, and Equity Mutual Funds: published fair value per share (unit) for each fund.

The fair value of the COLOTRUST investment pool is determined by the pool's share price. The District has no regulatory oversight for the pool. At December 31 2024, the District's cash in COLOTRUST were 92% of the District's portfolio.

*Interest Rate Risk.* As a means of limiting its exposure to interest rate risk, the District has invested primarily in COLOTRUST. Funds in COLOTRUST can be withdrawn without notice or penalty.

*Credit Risk.* The District's investment policy limits investments to those authorized by State statutes as listed in note I.D.1. The District's general investment policy is to apply the prudent-person rule: investments are made as a prudent person would be expected to act, with discretion and intelligence, to seek reasonable income, preserve capital, and, in general, avoid speculative investments.

*Concentration of Credit Risk.* The District diversifies its investments by security type and institution. Financial institutions holding District funds must provide the District a copy of the certificate from the Banking Authority that states that the institution is an eligible public depository.

#### IV. Detailed Notes on All Funds (continued)

#### A. Cash, Cash Equivalents, and Investments (continued)

*Custodial Credit Risk:* At December 31, 2024, the District had invested \$2,909,361 in the Colorado Local Government Liquid Asset Trust (the "Trust"), an investment vehicle established for local government entities in Colorado to pool surplus funds. The State Securities Commission administers and enforces all State statutes governing the Trust. The Trust operates similarly to a money market fund and each share is equal in value to \$1. The Trust offers shares in two portfolios, COLOTRUST PRIME and COLOTRUST PLUS+. The District holds all funds in COLOTRUST PLUS+. COLOTRUST PLUS+ can invest in U.S. Treasury, government agencies, and in the highest-rate commercial paper. A designated custodial bank serves as custodian for the Trust's portfolios pursuant to a custodian agreement. The custodian acts as a safekeeping agent for the Trust's investment portfolios and provides services as the depository in connection with direct investments and withdrawals. The custodian's internal records segregate investments owned by the Trust. The Trust is rated AAAm by Standard and Poor's and is measured at net asset value. There are no unfunded commitments, the redemption frequency is daily and there is no redemption notice period.

#### B. Capital Assets

The District had the following capital asset changes during the past year:

	Beginning Balance Increases Decreases		Decreases	Ending Balance
Governmental activities:				
Capital assets not being depreciated:				
Construction in progress	\$ 20,000	\$-	\$ (20,000)	\$
Land	1,319,613			1,319,61
Total capital assets not being depreciated	1,339,613		(20,000)	1,319,61
Capital assets, being depreciated:				
Building	10,824,207	605,332	-	11,429,53
Furniture and equipment	351,384	31,878	-	383,26
Books and audio visual devices	574,721	112,329	(160,962)	526,08
Total capital assets being depreciated	11,750,312	749,539	(160,962)	12,338,88
Less accumulated depreciation for:				
Buildings	(3,847,770)	(293,389)	-	(4,141,15
Furniture and equipment	(318,756)	(15,593)	-	(334,34
Books and audio visual devices	(383,902)	(97,261)	160,962	(320,20
Total accumulated depreciation	(4,550,428)	(406,243)	160,962	(4,795,70
Governmental Activities Capital Assets, Net	\$ 8,539,497	\$ 343,296	\$ (20,000)	\$ 8,862,79

#### Basalt Regional Library District Notes to the Financial Statements December 31, 2024 (continued)

#### IV. Detailed Notes on All Funds (continued)

#### C. Receivables

Receivables as of year-end for the District's funds, including applicable allowances for uncollectible accounts, are as follows:

Fines, fees and delinquent accounts	\$ 88,636
Taxes receivable from County Treasurer	10,013
Other receivables	1,368
Less: Allowance for doubtful accounts	(88,636)
Total receivables	\$ 11,381

Governmental funds report deferred inflows of resources in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. The \$2,688,918 of unavailable revenue is property taxes levied in 2024 but not available until 2025.

#### D. Long-Term Debt

#### 1. Refunding General Obligation Debt – Series 2012

In October of 2012, the District issued \$7,790,000 of General Obligation Bonds, Series 2012 for the advance refunding of the Series 2006 bonds on November 1, 2016. The interest rate for Series 2012 debt ranges from 2% to 2.5%. The Bond interest payments are payable semiannually on May 1 and November 1 of each year, commencing May 1, 2013 through November 1, 2026. The Bond principal payments are payable annually on November 1 of each year, commencing November 1, 2016 through November 1, 2026.

#### 2. Schedule of Debt Service Requirements

						Total
Year	F	Principal	Ir	nterest	De	bt Service
2025	\$	825,000	\$	40,844	\$	865,844
2026		850,000		21,250		871,250
Total	\$	1,675,000	\$	62,094	\$	1,737,094

#### 3. Changes in Long-term Obligations

	Beginning						Ending	Du	ue withir
	Balance	Increases		Decreases		Balance		one year	
Series 2012 G.O. Bonds	\$ 2,475,000	\$	-	\$	(800,000)	\$	1,675,000	\$	825,00
Accrued Comp. Absences	37,341		22,977		-		60,318		24,12
	\$ 2,512,341	\$	22,977	\$	(800,000)	\$	1,735,318	\$	849,12

The Series 2012 General Obligation Bonds are serviced by the debt service fund. The accrued compensated absences liabilities will be paid from the general fund as payments become due.

#### Basalt Regional Library District Notes to the Financial Statements December 31, 2024 (continued)

#### IV. Detailed Notes on All Funds (continued)

#### D. Long-Term Debt (continued)

#### 4. Debt Requirements

The District is compliant with ongoing disclosure requirements to the secondary bond market in accordance with the Securities and Exchange Commission's Rule 15c2-12.

#### E. Interfund Payables and Transfers

Interfund balances at December 31, 2024 were as follows:

	D	)ue from	Due	e (to)
General Fund	\$	474,236	\$	-
Debt Service Fund		532,413		-
Capital Reserve Fund		-	(1,0	06,649)
Total	\$	1,006,649	\$ (1,0	06,649)

Interfund balances at December 31, 2024 are a result of interfund services provided.

Interfund transfers during 2024 were as follows:

	In	(Out)		
General Fund	\$ -	\$	(90,000)	
Capital Reserve Fund	 90,000		-	
Total	\$ 90,000	\$	(90,000)	

The transfer was made from the General Fund to the Capital Reserve fund to assist with the roofing project.

#### V. Other Information

#### A. Risk Management

#### 1. Colorado Special District Property and Liability Pool

The District is insured for such risks as a member of the Colorado Special Districts Property and Liability Pool ("Pool"). Additionally, the District is afforded certain protection under the Colorado Governmental Immunity Act which limits the District's liability in certain situations to \$387,000 per person and \$1,093,000 per occurrence. The Pool is an organization created by intergovernmental agreement to provide property and general liability, automobile physical damage and liability, public officials liability and boiler and machinery coverage to its members. The Pool provides coverage for property claims up to the values declared and liability coverage for claims up to \$1,000,000. Settled claims have not exceeded this coverage in any of the past three fiscal years.

#### Basalt Regional Library District Notes to the Financial Statements December 31, 2024 (continued)

#### V. Other Information (continued)

#### A. Risk Management (continued)

#### 1. Colorado Special District Property and Liability Pool (continued)

The District pays annual premiums to the Pool for liability, property and public official's coverage. In the event aggregated losses incurred by the Pool exceed amounts recoverable from reinsurance contracts and funds accumulated by the Pool, the Pool may require additional contributions from the Pool members. Any excess funds which the Pool determines are not needed for purposes of the Pool may be returned to the members pursuant to a distribution formula.

A summary of audited statutory basis financial information for the Pool as of and for the year ended December 31, 2023 (the latest audited information available) is available here: <u>https://csdpool.org/financials</u>

#### 2. Other Risks

The District carried commercial insurance for all other risks of loss not addressed above, including worker's compensation and employee health and accident insurance. Any settled claims are not expected to exceed the commercial insurance coverage.

#### B. Employee Benefit Plans

#### 1. Retirement Savings Plan - IRC 401(a)

Effective June of 2005, the employees of the District were eligible to enter into a defined contribution plan through TIAA CREFF, a retirement fund administrator. The district will match up to 5% of the employee's contributions under the plan. Total contributions made by the District was \$23,060 in 2024.

#### C. Implementation of Accounting Standard

Effective January 1, 2024, the District implemented Governmental Accountings Standards Board Statements No. 101, *Compensated Absences* ("GASB 101"). The Standard requires entities to recognize a liability for all forms of compensated absences, including those that are not paid upon an employee's separation from service, such as sick leave. The standard requires entities to estimate the compensated absence liability based on historical data regarding the accumulation and forfeiture of leave balances rather than solely on termination payouts. No restatement to beginning net position was necessary, as the District's employee handbook in effect for 2023, did not distinguish a difference between paid time off and sick leave balances.



Required Supplemental Information

### Basalt Regional Library District Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget to Actual General Fund For the Year Ended December 31, 2024 (With Comparative Actual Amounts for 2023)

		2024		2023
Revenues:	Original and Final Budget	Actual Amounts	Final Budget Variance Positive (Negative)	Actual Amounts
Property taxes - General operating	1,882,635	1,952,347	69,712	1,207,801
Property taxes - Supplemental	1,002,000	1,302,047		346,020
Specific ownership taxes	100,000	114,062	14,062	120,861
Earnings on investments	80,000	93,791	13,791	100,753
Fines and fees	12,000	16,431	4,431	19,061
Grants and contributions	52,065	34,896	(17,169)	77,079
Other income	5,000	471	(4,529)	2,311
Total Revenues	2,131,700	2,211,998	80,298	1,873,886
Expenditures: Personnel services:				6,807
Salaries and wages	1,031,652	1,012,102	19,550	863,099
Payroll taxes	83,000	78,723	4,277	68,510
Payroll service	8,000	6,796	1,204	6,343
Retirement contributions	25,250	23,060	2,190	26,048
Wellness / health insurance	130,500	124,650	5,850	102,207
Disability and life insurance	4,250	-	4,250	-
Colorado FAMLI	9,250	9,003	247	7,222
Background checks	950	1,296	(346)	2,750
Subtotal - Personnel Services	1,292,852	1,255,630	37,222	1,076,179
Supplies	131,910	126,803	5,107	124,679
Operating expenses	251,304	159,371	91,933	116,272
Contracted services	159,204	141,378	17,826	144,846
Repairs and maintenance	24,897	39,312	(14,415)	33,382
Library programs	67,950	82,270	(14,320)	77,390
Treasurer's fee	71,914	69,360	2,554	58,136
Capital outlay	118,600	120,766	(2,166)	100,352
Total Expenditures	2,118,631	1,994,890	123,741	1,731,236
Excess (Deficiency) of Revenues Over Expenditures	13,069	217,108	204,039	142,650
<b>Other Financing (Uses):</b> Transfers in (out)	(90,000)	(90,000)		(600,000)
Change in Fund Balance	(76,931)	127,108	204,039	(457,350)
Fund Balance - Beginning of Year	1,467,445	1,370,820	(96,625)	1,828,170
Fund Balance - End of Year	1,390,514	1,497,928	107,414	1,370,820



Supplemental Information

### Basalt Regional Library District Schedule of Revenues, Expenditure and Changes in Fund Balances - Budget to Actual Debt Service Fund For the Year Ended December 31, 2024 (With Comparative Actual Amounts for 2023)

	2024			2023
	Original and Final Budget	Actual Amounts	Final Budget Variance Positive (Negative)	Actual Amounts
Revenues:				
Property taxes - Debt service	929,573	933,580	4,007	917,086
Earnings on investments	16,000	23,786	7,786	32,845
Total Revenues	945,573	957,366	11,793	949,931
Expenditures:				
Treasurer's fee	35,626	39,425	(3,799)	36,704
Capital outlay	-	-	-	-
Debt service:				
Principal	800,000	800,000	-	780,000
Interest	59,844	60,094	(250)	77,394
Total Expenditures	895,470	899,519	(4,049)	894,098
Change in Fund Balance	50,103	57,847	7,744	55,833
Fund Balance - Beginning of Year	903,086	890,910	(12,176)	835,077
Fund Balance - End of Year	953,189	948,757	(4,432)	890,910

### Basalt Regional Library District Schedule of Revenues, Expenditure and Changes in Fund Balances - Budget to Actual Capital Reserve Fund For the Year Ended December 31, 2024 (With Comparative Actual Amounts for 2023)

	2024			2023
	Original and Final Budget	Actual Amounts	Final Budget Variance Positive (Negative)	Actual Amounts
Revenues:				
Earnings on investments	35,000	78,761	43,761	58,509
Total Revenues	35,000	78,761	43,761	58,509
Expenditures:				
Capital outlay	871,500	654,471	217,029	110,554
Capital Outlay	071,000	004,471	217,025	110,004
Total Expenditures	871,500	654,471	217,029	110,554
Excess (Deficiency) of Revenues Over Expenditures	(836,500)	(575,710)	260,790	(52,045)
Other Financing Sources (Uses):				
Transfers in (out)	90,000	90,000		600,000
Change in Fund Balance	(746,500)	(485,710)	260,790	547,955
Fund Balance - Beginning of Year	1,159,066	1,150,083	(8,983)	602,128
Fund Balance - End of Year	412,566	664,373	251,807	1,150,083

- 1. The Basalt Library is considering going on the ballot this year to ask the voters to approve funding to maintain our library services without increasing the tax rate.
- 2. The Basalt Regional Library is proud to offer a wide collection of books, online resources, technology, free group meeting spaces, and more to residents of the Roaring Fork Valley.
  - a. We have over 100,000 visitors to our library each year
  - b. We check out over 70,000 items to members of our community each year.
  - c. Each year over 90,000 online and digital materials and resources are accessed
  - d. Each year nearly 11,000 people attend our programs.
- 3. Protect Local Funding Needed for Library Staff & Building Maintenance
  - a. To keep the library clean, well-maintained, and continue services without increasing the tax rate, the Basalt Regional Library District (BRLD) Board of Trustees is considering placing a 1.08 mill levy extension measure on the November 2025 ballot.

Funding from this potential ballot measure could be used to:

- i. Provide ongoing maintenance to keep the library in good physical condition
- ii. Maintain and expand the Collection new books, online/digital resources, media/movies, videos, eBooks, music, and audiobooks and more
- iii. Pay competitive wages to retain qualified librarians and staff
- iv. Maintain free community meeting space for local groups and private study/work spaces in the library
- 4. Mandatory Fiscal Accountability & Local Control: The Basalt Regional Library District has a history of being a responsible steward of taxpayer funding.
  - a. BRLD will retire the building construction bonds in 2025 by paying off its debt one year earlier than originally planned, providing taxpayer cost relief
  - b. By law, all funds remain under local control and may only support the Basalt Regional Library BRLD receives no funds from County or State government, and no funds from this measure may be taken by the Counties or State
- 5. To your knowledge, are there other entities going on the ballot this year?
- 6. What other concerns should we be aware of?
- 7. Do you think \_\_\_\_\_ (group) will support a library ballot measure?
- 8. What is our best "case" to the voters?
- 9. Would you personally support this ballot measure? And why?
- 10. Who else should we talk to?



100,000+

in-person visits

### B A S A L T REGIONAL LIBRARY

### Potential Local Funding Measure to Maintain Our Library Services Without Increasing the Tax Rate

The Basalt Regional Library is proud to offer a wide collection of books, online resources, technology, free group meeting spaces, and more to residents of the Roaring Fork Valley.

### **Basalt Regional Library Services Provided Annually**



70,000+ books & physical

materials checked out

90,300+ online/digital materials & resources accessed



### **Protect Local Funding Needed for Library Staff & Building Maintenance**

**To keep the library clean, well-maintained, and continue services without increasing the tax rate**, the Basalt Regional Library District (BRLD) Board of Trustees is considering placing a 1.08 mill levy extension measure on the November 2025 ballot.

Funding from this potential ballot measure could be used to:

- Provide ongoing maintenance to keep the library in good physical condition
- Maintain and expand the Collection new books, online/digital resources, media/movies, videos, eBooks, music, and audiobooks and more
- Pay competitive wages to retain qualified librarians and staff
- Maintain free community meeting space for local groups and private study/work spaces in the library

/basaltlibrary

### **Mandatory Fiscal Accountability & Local Control**

The Basalt Regional Library District has a history of being a responsible steward of taxpayer funding.

- BRLD will retire the building construction bonds in 2025 by paying off its debt one year earlier than originally planned, providing taxpayer cost relief
- By law, all funds remain under local control and may only support the Basalt Regional Library
- BRLD receives no funds from County or State government, and no funds from this measure may be taken by the Counties or State

basaltlibrary.org



### We Want to Hear from You!

As the Basalt Regional Library District plans for the future, we encourage your input. To learn more or share your thoughts, please contact **Amy Shipley** at **ashipley@basaltlibrary.org** 

**/BasaltLibrary** 



### Basalt Regional Library District Frequently Asked Questions

### How does the Basalt Regional Library contribute to quality of life in the Roaring Fork Valley?

The Basalt Regional Library proudly offers a wide range of in-person and online/digital books, services, programs, resources, and community meeting/work space to residents across the Roaring Fork Valley. We're committed to maintaining a safe, clean, community-centered library and we're planning ahead to ensure we protect it for future generations.

### What services does the Basalt Regional Library District provide?

Our Library plays an active role in the community, serving thousands of residents each year. Annual Services Provided:

- 100,000+ in-person visits
- 70,000+ books & physical materials checked out
- 90,300+ online/digital materials & resources accessed
- 10,800+ program participants

**Is it possible to provide ongoing library funding without increasing the tax rate?** Yes. To keep the library clean, well-maintained, and continue services **without increasing the tax rate**, the Basalt Regional Library District (BRLD) Board of Trustees is considering placing a 1.08 mill levy extension measure on the ballot for a November 2025 special election.

**This measure would NOT raise the tax rate.** In 2006, local voters approved a ballot measure to fund construction of the Basalt Regional Library. The library district is set to pay off the bond this year, a year ahead of schedule, and the associated mill levy will expire in 2025.

### What would a mill levy extension fund?

- Ongoing maintenance to keep the library in good physical condition
- Competitive wages to retain qualified librarians and staff
- Maintaining and updating our robust collection books, online/digital resources, media/movies, videos, eBooks, music, and audiobooks and more
- Free community meeting space for local groups and private study/work spaces in the library
- Student resources: homework support, and literacy, after-school, and summer programs
- Maintaining and upgrading new technology, including computers, public Internet access, and more

### How do we know funds will be used as promised?

The Basalt Regional Library District has a history of being a responsible steward of taxpayer funding, balancing the cost of taxes on constituents and ensuring adequate resources to maintain library services.

- BRLD will retire the building construction bonds in 2025 by paying off its debt one year earlier than originally planned, providing taxpayer cost relief
- By law, all funds remain under local control and may only support the Basalt Regional Library
- BRLD receives no funds from County or State government, and no funds from this measure may be taken by the Counties or State

### What are the library's historical tax rates, and how does this mill levy compare?

This measure would keep the overall tax rate at 3.69 mills, slightly below 2025 rates. This is a significantly lower mill rate than in recent years (e.g., 5.94 mills in 2021). Two key factors for this reduced rate: 1) The library had a 7-year supplemental operating levy that sunset in 2023. 2) The mill rate for bond repayment has steadily declined as bonds have been paid off and property assessments have increased.

### Where can I see the budget?

The Basalt Regional Library District is fully transparent with our financials and budget and encourage you to read through our recent budget letters on our website: <u>basaltlibrary.org/board</u>

### Could the State and Counties cut or take away this potential local funding?

No. By law, revenue from the measure could not be taken by the State or either County. All funding must be used for the Basalt Regional Library District.

### Have we passed local library funding measures before?

Yes, twice. In 2006, local voters approved a ballot measure to fund construction of the Basalt Regional Library. The library district is set to pay off the bond this year, a year ahead of schedule, and the associated mill levy will expire in 2025. This potential ballot measure would extend that mill levy for ongoing library operations and maintenance.

In 2016, local voters also passed a Supplemental Funding Measure to support library operations and maintenance. That measure and funding expired at the end of 2023 and was not submitted to voters for renewal or extension.

### What is the Basalt Regional Library District?

Basalt Library is a self-governing Special District with an appointed Board of Trustees, serving the Town of Basalt and nearby communities in Eagle and Pitkin Counties.

### When will this potential measure be on the ballot?

The potential mill levy ballot measure would be set for a November 2025 all-mail ballot special election.

### What level of support is required for the potential measure to be approved by voters?

To pass, the ballot measure must be approved by a simple majority of voters who cast votes on the measure (50% plus one).

### How can I learn more?

As the Basalt Regional Library District plans for the future and explores ways to support staff salaries, ongoing building maintenance, and the library collection, services, and programs, we encourage your input. For more information about the potential mill levy ballot measure, please contact Amy Shipley at ashipley@basaltlibrary.org



It is the policy of the Basalt Regional Library District Board of Trustees (Board) to assign each Trustee an email address from the BRLD domain in the form of firstinitiallastname@basaltlibrary.org. This address is for use for all communications regarding library business.

The purpose of this address is to facilitate communication between the library and the Trustee, assure compliance with open meeting laws, and protect the Trustee's personal information and emails from discovery.

#### **Requirements for email use**

- This address is assigned by the Executive Director or their designee at the time of the Trustee's appointment to the Board.
- The address is terminated at the expiration of the Trustee's term (first term if a second is not continued, at the end of the second term, or at the resignation of the Trustee)
- Trustees should use this email exclusively for communications regarding the library
- Trustees should email only one other Trustee at a time to remain in compliance with requirements for transparency and public notice. An email involving three or more trustees is considered a meeting if its central purpose is to discuss issues regarding the library.
- Any emails to be sent to more than one other Trustee must be sent to the Executive Director to forward to the intended recipient list.
- Emails should follow all guidelines for Board communication and behavior including the Code of Ethics and attending to conflicts of interest.
- Emails should respect the confidentiality of information.
- Inflammatory, derogatory, or repugnant emails may be directed to the President of the Board for a discussion with the Trustee.
- Misuse of the library email address may jeopardize requirements for public notice of meetings and transparency and will result in a discussion with the Trustee regarding inappropriate and appropriate use.

Policy drafted: April 2025 Policy reviewed: Policy approved:



It is the policy of the BRLD Board of Trustees to conduct nominations and elections during the first quarter of the calendar year for election in March, according to BRLD Bylaws (Article 5, Sec. 2) to assure continuity, diversity of perspective, and avoid cronyism and stagnation in leadership.

Policy drafted: April 2025 Policy reviewed: Policy approved:

#### **Procedures and Guidelines**

The nominating and election process is completed between the January and March Board meetings, with elections occurring at the March meeting.

#### January

- 1. At the January Board meeting, the Board of Trustees appoints a Nominating Committee consisting of two non-officer Trustees.
- 2. The Nominating Committee is charged with developing a slate of officers from among the Board Trustees for the offices of President, Vice-President, Treasurer, and Secretary.

#### February

- 1. Following the January Board meeting, the Nominating Committee begins soliciting nominations from Board members via email. The email will include and specify the following:
  - a. The office vacancies to be filled with a brief description of each office (see Article 5, Sec. 3-6)
  - b. A call for nominations, which must include a brief rationale for the nomination (approximately 200 words)
  - c. Reply email and deadline for submitting nominations
- 2. Once Nominating Committee members begin receiving nominations, they should contact potential nominees to review the office requirements and assess their willingness to stand for election. This process is confidential and continues until all potential nominees have been contacted.
- 3. When all potential nominees have been contacted, the Nominating Committee compiles a ballot of all nominees for each officer's role.
- 4. The completed ballot information is sent to the Executive Director, who will format and print it for voting at the March meeting

5. The Executive Director and Board President will ensure the officer election, led by the Nominating Committee, is included in the March meeting agenda.

#### March

- 1. At the March Board meeting, the Nominating Committee will conduct the voting process (either electronic or paper ballots) for officer roles
  - a. Distribute paper ballots (or electronic ballots) to each Trustee for voting
  - b. Collect the completed ballots. Ballots may be collected by the Library Administrative Assistant
  - c. Tally the vote
  - d. announce the results, and
  - e. Destroy the ballots following the recording of the election results.
- 2. New officers are appointed immediately after the election and then begin their roles immediately following the March meeting.

### Sample Ballot for Formatting Purposes

BRLD Board of Trustees

Election Ballot for March ##, 20##

Please indicate your vote with an "X" next to your choice.

#### President

